

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
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LARRY WALKER

Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK

Assistant Auditor/Controller-Recorder
Assistant County Clerk

October 7, 2003

BOARD OF SUPERVISORS

County Government Center
385 North Arrowhead Avenue, Fifth Floor
San Bernardino CA 92415-0110

Enclosed are copies of the audit reports prepared by the Internal Audits Section and Outside Audit Agencies for the quarter ending September 30, 2003.

Respectfully submitted,

Larry Walker

AUDITOR/CONTROLLER-RECORDER

By: _____

Howard M. Ochi

Chief Deputy Auditor

LDW:HO:spr

Attachments (5)



AUDIT REPORTS

**PREPARED BY INTERNAL AUDITS SECTION
AND OUTSIDE AUDIT AGENCIES**

FOR THE QUARTER ENDING

SEPTEMBER 30, 2003

Office of

AUDITOR/CONTROLLER-RECORDER

DEPARTMENTS

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County Clerk

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder
Assistant County Clerk

July 7, 2003

Richard Larsen
Treasurer/Tax Collector
172 W. Third St, First Floor
San Bernardino, CA 92415-0360

SUBJECT: TREASURER'S CASH & INVESTMENT AUDIT – March 5, 2003

Introductory Remarks

In accordance with California Government Code Sections 26920 through 26923 and County Board of Supervisor's resolution dated July 6, 1971, we have completed a cash count and reconciliation of the Treasurer's Cash Book as of March 5, 2003. In addition, we evaluated investments for compliance with California Government Code Section 53601, "Securities Authorized for Investment" and with the Treasurer's Investment Policy.

Scope of Audit

We audited selected financial transactions, operations, procedures, and controls in effect over cash and investments. Our audit was made in accordance with generally accepted auditing standards and included such tests of the records and other auditing procedures as we considered necessary in the circumstances. The scope of our audit did not include confirmations of bank accounts and investments.

Audit Results

Cash and investments of \$2,421,307,711 as stated in the Treasurer's cashbook at March 5, 2003 reconciled to cash on hand and supporting documentation in all material respects.

Treasurer Cash & Investment Audit
Richard Larsen
July 7, 2003
Page -2-

There were no instances of non-compliance noted in the evaluation of compliance with California Government Code Section 53601 and the Treasurer's Investment Policy. Our study and evaluation, made for the limited purpose described above, would not necessarily disclose material weaknesses in internal controls. Nothing came to our attention that indicated procedures and controls are not materially adequate.

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

Copies to:

County Administrative Office
Board of Supervisors
Grand Jury (2)
Oversight Committee (4)

By:

Larry G. Soria
Internal Auditor II
Internal Audits Section

Audit File (3)

Dated Report Distributed:

8/5/03

LDW:LGS:spr.1

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LARRY WALKER
Auditor/Controller-Recorder
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ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder
Assistant County Clerk

July 18, 2003

Richard Larsen
Treasurer/Tax Collector
172 W. Third St, First Floor
San Bernardino, CA 92415-0360

SUBJECT: TREASURER'S CASH & INVESTMENT AUDIT – May 7, 2003

Introductory Remarks

In accordance with California Government Code Sections 26920 through 26923 and County Board of Supervisor's resolution dated July 6, 1971, we have completed a cash count and reconciliation of the Treasurer's Cash Book as of May 7, 2003. In addition, we evaluated investments for compliance with California Government Code Section 53601, "Securities Authorized for Investment" and with the Treasurer's Investment Policy.

Scope of Audit

We audited selected financial transactions, operations, procedures, and controls in effect over cash and investments. Our audit was made in accordance with generally accepted auditing standards and included such tests of the records and other auditing procedures as we considered necessary in the circumstances. The scope of our audit did not include confirmations of bank accounts and investments.

Audit Results

Cash and investments of \$2,632,442,688 as stated in the Treasurer's cashbook at May 7, 2003 reconciled to cash on hand and supporting documentation in all material respects.

Treasurer Cash & Investment Audit
Richard Larsen
July 18, 2003
Page -2-

There were no instances of non-compliance noted in the evaluation of compliance with California Government Code Section 53601 and the Treasurer's Investment Policy. Our study and evaluation, made for the limited purpose described above, would not necessarily disclose material weaknesses in internal controls. Nothing came to our attention that indicated procedures and controls are not materially adequate.

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

Copies to:

County Administrative Office
Board of Supervisors
Grand Jury (2)
Oversight Committee (4)

By: Larry G. Soria
Internal Auditor II
Internal Audits Section

Audit File (3)

Dated Report Distributed: 8/5/03

LDW:LGS:spr.1

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



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LARRY WALKER
Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder
Assistant County Clerk

September 10, 2003

Richard Larsen, Treasurer/Tax Collector
172 W. Third St., First Floor
San Bernardino, CA 92415-0360

SUBJECT: TREASURER'S INVESTMENTS AUDIT JUNE 30, 2003

Introductory Remarks

In accordance with California Government Code Sections 26920 through 26923 and County Board of Supervisor's resolution dated July 6, 1971, we have completed a reconciliation of the Treasurer's Cash Book as of June 30, 2003. In addition, we evaluated investments for compliance with California Government Code Section 53601, "Securities Authorized for Investment" and with the Treasurer's Investment Policy.

Scope of Audit

We audited selected financial transactions, operations, procedures, and controls in effect over cash and investments. Our audit was made in accordance with generally accepted auditing standards and included such tests of the records and other auditing procedures as we considered necessary in the circumstances.

Audit Results

Cash and Investments of \$2,756,302,958 as stated in the Treasurer's cashbook at June 30, 2003 reconciled to supporting documentation in all material respects. There were no instances of non-compliance noted in the evaluation of compliance with California Government Code Section 53601 and the Treasurer's Investment Policy.

ML\Treasurer Cash Count
Richard Larsen
September 10, 2003
Page -2-

Our study and evaluation, made for the limited purpose described above, would not necessarily disclose material weaknesses in internal controls. Nothing came to our attention that indicated procedures and controls are not materially adequate.

Respectfully submitted,

Copies to:

Larry Walker
Auditor/Controller-Recorder

County Recorder
Investment Oversight Committee (4)

By:

Larry G. Soria
Internal Auditor II
Internal Audits Section

Audit File (3)

Date Report Distributed: 9/19/2003

LDW:BKR:LGS:dlp.1

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LARRY WALKER

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County Clerk

ELIZABETH A. STARBUCK

Assistant Auditor/Controller-Recorder
Assistant County Clerk

May 23, 2003

Wally Hill, Co-Chairperson

Defined Contribution Committee
157 West Fifth Street, First Floor
San Bernardino, CA 92415-0440

**SUBJECT: MANAGEMENT LETTER REGARDING AUDIT OF THE COUNTY OF
SAN BERNARDINO'S 401 (k) SALARY SAVINGS PLAN AND 401 (a)
DEFINED CONTRIBUTIONS PLAN FOR THE YEAR ENDED
DECEMBER 31, 2002**

We have audited the County of San Bernardino's 401 (k) Salary Savings Plan and 401 (a) Defined Contributions Plan (the Plans) for the year ended December 31, 2002 and have issued our report thereon dated May 23, 2003.

In planning and performing our audit of the Plan's financial statements for the year ended December 31, 2002, we considered internal controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements. An audit does not include examining the effectiveness of internal controls and does not provide assurance on internal control. However, we noted certain matters involving internal control and its operation, which are presented below, that we consider to be reportable conditions under standards presented by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Plans ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a condition in which the design or operation of the specific internal control does not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants. However, we noted that Prior Finding Three, dated March 31, 1998, Prior Finding One, dated July 26, 1999, and Current Finding One below involving matters of internal control and its operation that we consider to be a material weakness as defined above.

A draft report was sent to Management on August 6, 2003. Management's responses to our recommendations were received on August 22, 2003, and are included in this report, under the Management's Response.

ACTION TAKEN ON PRIOR RECOMMENDATIONS

The recommendations for Findings Two, Four, and Five, dated March 31, 1998, and Findings Two, Three, and Four, dated July 26, 1999, were adopted. Further recommended action for Findings Three, dated March 31, 1998, and Findings One and Five, dated July 26, 1999, are shown below.

Prior Finding Three (3/31/98): **Records for the 401k Salary Savings Plan were not reconciled to ING Life Insurance and Annuity Company (ING) quarterly statements during the audit period.**

Prior Recommendation:

Develop and implement procedures to track and reconcile 401k transactions to ING statements each quarter. Transactions to be reconciled include:

- Contributions on payroll reports
- County match amounts on payroll reports
- Loan repayment totals on payroll reports
- Loans issued
- Balance of loans outstanding
- Termination/distributions totals

Current Status:

Management has not implemented this prior recommendation from our report dated March 31, 1998.

Human Resources is responsible for overseeing \$5 million dollars in annual employee and County contributions and \$34 million dollars in the Plan's net assets. This oversight responsibility includes insuring that each payroll deduction is credited by ING to the employee's account. Failure to reconcile these reports increases the risk that contributions are susceptible to errors or fraud that may not be detected timely. (See Finding One in the Current Findings and Recommendations Section below)

Management's Response:

We concur with the finding and steps have been taken to implement the recommendation. 401(k) transactions are being reconciled to statements on a quarterly basis.

Prior Finding One (7/26/99):

Reports are not being generated for the 401k Salary Savings Plan that would provide information needed by Human Resource's personnel in order to reconcile transactions and administer changes efficiently.

Prior Recommendation:

Compile Employee Management and Compensation System (EMACS) data on a spreadsheet to reconcile contributions, loan repayments, loans issued, balance of loans outstanding, and termination totals to ING quarterly statements.

Current Status:

Management has developed EMACS queries to verify deduction changes entered on the payroll system. However, contributions, loan repayment, loans issued, loans outstanding, and termination totals from EMACS were not compiled in order to reconcile to ING's quarterly statements. This finding is a recurring material weakness from our report dated March 31, 1998. (See also Prior Finding Three dated 3/31/98 above and Current Finding One in the Current Findings and Recommendations Section below)

Management's Response:

We concur with the finding and steps have been taken to implement the recommendation. Contributions, loan repayment, loans issued, loans outstanding, and termination totals are being reconciled to statements on a quarterly basis.

Prior Finding Five (7/26/99): **Human Resources did not verify the value of the investments in participants' accounts.**

Prior Recommendation:

Compare the Plan's total net assets to the sum of participant's accounts and select a sample of participants' accounts and verify for accuracy of fees, contributions, and distributions.

Current Status:

Comply with prior recommendation by comparing the Plan's total net assets to the sum of participant's accounts. Then select a sample of Participants' to compare detail payroll records to ING's participant statements.

Management's Response:

We concur with the finding and steps have been taken to compare the total net assets to the sum of the participant accounts along with selecting a sample of participant accounts to verify the accuracy of fees, contributions and distributions.

CURRENT FINDINGS AND RECOMMENDATIONS

Finding One: **Records for the 401k Salary Savings Plan were not reconciled to ING's quarterly statements during the audit period.**

Contributions, loan repayment, loans issued, balance of loans outstanding, and termination totals from EMACS were not compiled in order to reconcile to ING's quarterly statements. One aspect of an effective internal control structure is based upon periodic reconciliations. Errors and/or fraud may occur and not be detected on a timely basis if records are not verified and reconciled periodically.

Recommendations

Develop and implement procedures to summarize, monitor, and reconcile the Plan's transactions to the ING statements each quarter.

Management's Response:

We concur with the finding and steps have been taken to summarize, monitor, and reconcile the Plan's transactions to the ING statements each quarter.

Finding Two: **There were no written accounting policies or procedures in place for administering the Plans.**

The foundation of an effective internal control structure is the existence of written policies and procedures. For example, if an employee transfers to another position or leaves the County, written policies and procedures would direct the accounting for this transaction and minimize the chance of errors. When placed with the responsibility of managing the Plans, written policies and procedures help to eliminate errors and/or fraud in the accounting for the Plans.

Recommendations

Develop and implement written accounting policies and procedures for the Plans.

Management's Response:

We concur with the finding and steps have been taken to further develop and implement written accounting policies and procedures for the Plans.

Finding Three: **The trust fund for the 401k Salary Savings Plan was not reconciled between ING, EMACS, and Financial Accounting System (FAS).**

The trust fund which accounts for EMACS deductions and remittances was not reconciled. Proper internal control requires periodic reconciliation. The lack of reconciliation resulted in a participant's contribution not being remitted to ING.

Recommendations

Trust funds must be reconciled on a monthly basis.

Management's Response:

We concur with the finding and steps are being taken to further reconcile the trust fund on a monthly basis.

Overall, the material weakness and reportable conditions do not reduce the risk of errors or fraud to an acceptable level due to a lack of properly designed internal controls combined with the lack of understanding of the accounting for the Plans.

This report is intended solely for the information and use of the Defined Contribution Committee, management, and the Board of Supervisors and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the management and staff for their full cooperation during the audit.

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

Copies to:
Marcel Turner, Human Resources,
Director
Robin Ohama, Employee Benefits and
Services, Division Chief
County Administrative Office
Board of Supervisors
Grand Jury (2)
Pamela Thompson, Risk Management,
Division Chief

By: Barbara K. Redding, CPA, CGFM
Internal Audits Manager

Audit File (3)
Date Report Distributed: _____

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



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County Clerk

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder
Assistant County Clerk

May 23, 2003

Wally Hill, Co-Chairperson
Defined Contribution Committee
157 West Fifth Street, First Floor
San Bernardino, CA 92415-0440

**SUBJECT: MANAGEMENT LETTER REGARDING AUDIT OF THE COUNTY OF
SAN BERNARDINO'S DEFERRED COMPENSATION PLAN,
DEFERRED PST COMPENSATION RETIREMENT PLAN, AND
SECTION 457 (f) DEFERRED COMPENSATION PLAN FOR THE
YEAR ENDED DECEMBER 31, 2002**

We have audited the County of San Bernardino's Deferred Compensation Plan, Deferred PST Compensation Retirement Plan, and Section 457 (f) Deferred Compensation Plan (the Plans) for the year ended December 31, 2002 and have issued our report thereon dated May 23, 2003.

In planning and performing our audit of the Plan's financial statements for the year ended December 31, 2002, we considered internal controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements. An audit does not include examining the effectiveness of internal controls and does not provide assurance on internal control. However, we noted certain matters involving internal control and its operation, which are presented below, that we consider to be reportable conditions under standards presented by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Plans ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a condition in which the design or operation of the specific internal control does not reduce to a relatively low level the risk that errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of internal control would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses under standards established by the American Institute of Certified Public Accountants. However, we noted that Prior Finding One, dated July 26, 1999, and Current Finding One below involve matters of internal control and its operation that we consider to be a material weakness as defined above.

A draft report was sent to Management on August 6, 2003. Management's responses to our recommendations were received on August 22, 2003, and are included in this report, under the Management's Response.

ACTION TAKEN ON PRIOR RECOMMENDATIONS

The recommendations for Finding Two, dated July 26, 1999, were adopted. Further recommended action for Findings One, Three, and Four dated July 26, 1999 are shown below.

Prior Finding One (7/26/99): **ING Life Insurance and Annuity Company (ING) Deferred Compensation Fund reports included non-county employee information while the report for the PST plan was not provided.**

ING provide reports on three accounts for the Deferred Compensation Plan: Deferred Compensation Fund (457), PST plan, and 457(f) for exempt employees.

- A. Reports for the Deferred Compensation Fund included non-county employees for 16 months (March 1998 to June 1999).
- B. Reports for the PST plan employees were not received for a year (July 1998 to June 1999).
- C. Human Resources did not reconcile these reports to payroll or Employee Management and Compensation System (EMACS) information recorded by the county.

Prior Recommendation:

Establish procedures to reconcile ING and EMACS reports on a timely basis.

Current Status:

Items A and B have been corrected or adopted. However, Management has not implemented the recommendation for Item C from our report dated July 26, 1999.

Human Resources is responsible for overseeing \$28 million dollars in annual employee and County contributions and \$209 million dollars in the Plan's net assets. This oversight responsibility includes insuring that each payroll deduction is credited by ING to the employee's account. Failure to reconcile these reports increases the risk that contributions are susceptible to errors and/or fraud that may not be detected timely. (See Finding One in the Current Findings and Recommendations Section below)

Management's Response:

We concur with the finding and steps have been taken to implement the recommendation. The transactions are being reconciled to statements on a monthly basis.

Prior Finding Three (7/26/99): **Significant transactions for Deferred Compensation participants were not documented in employee scanned files.**

Prior Recommendation:

Develop and implement written procedures ensuring that all transactions are scanned into employee files.

Current Status:

Written procedures exist to ensure that certain documents are scanned into the Official County Employee's File. We were unable to ensure that procedures for scanning documents into the file were being followed. Copies that were requested could not be provided from the employees file. As a result, alternative audit procedures were applied.

Management's Response:

We concur with the finding and steps have been taken to further develop and implement written procedures ensuring that all transactions are scanned into employee files.

Prior Finding Four (7/26/99): **Human Resources did not verify the value of the investments in participants' accounts**

Prior Recommendation:

Compare the Plan's total net assets to the sum of participant's accounts and select a sample of participants' accounts and verify for accuracy of fees, contributions, and distributions.

Current Status:

Comply with prior recommendation by comparing the Plan's total net assets to the sum of participant's accounts. Then select a sample of Participants' to compare detail payroll records to ING's participant statements.

Management's Response:

We concur with the finding and steps have been taken to compare the total net assets to the sum of the participant accounts along with selecting a sample of participant accounts to verify the accuracy of fees, contributions and distributions.

CURRENT FINDINGS AND RECOMMENDATIONS

Finding One: **Records for the Plans were not reconciled to ING monthly statements during the audit period.**

Contributions and termination totals from EMACS were not compiled in order to reconcile to ING's monthly statements. One aspect of an effective internal control structure is based on periodic reconciliations. Errors and/or fraud may occur and not be detected on a timely basis if records are not verified and reconciled periodically.

Recommendations

Develop and implement procedures to summarize, monitor, and reconcile the Plan's transactions to the ING statements each month.

Management's Response:

We concur with the finding and steps have been taken to implement the recommendation to summarize, monitor and reconcile the Plan's transactions to the ING statements each month.

Finding Two: **There were no written accounting policies or procedures in place for administering the Plans.**

The foundation of an effective internal control structure is the existence of written policies and procedures. For example, if an employee transfers to another position or leaves the County, written policies and procedures would direct the accounting for this transaction and minimize the chance of errors. When placed with the responsibility of managing the Plans, written policies and procedures help to eliminate inconsistencies and errors in the accounting for the Plans.

Recommendations

Develop and implement written accounting policies and procedures for the Plans.

Management's Response:

We concur with the finding and steps have been taken to further develop and implement written accounting policies and procedures for the Plans.

Overall, the material weakness and reportable conditions do not reduce the risk of errors and/or fraud to an acceptable level due to a lack of properly designed internal controls combined with the lack of understanding of the accounting for the Plans.

This report is intended solely for the information and use of the Defined Contribution Committee, management, and the Board of Supervisors and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the management and staff for their full cooperation during the audit.

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

Copies to:
Marcel Turner, Human Resources,
Director
Robin Ohama, Employee Benefits and
Services, Division Chief
County Administrative Office
Board of Supervisors
Grand Jury (2)
Pamela Thompson, Risk Management,
Division Chief

By: _____
Barbara K. Redding, CPA, CGFM
Internal Audits Section Manager

Audit File (3)
Date Report Distributed: _____

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Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK

Assistant Auditor/Controller-Recorder
Assistant County Clerk

May 23, 2003

Robin Ohama, Plan Administrator

Retirement Medical Plan

157 West Fifth Street, First Floor

San Bernardino, CA 92415-0440

**SUBJECT: MANAGEMENT LETTER REGARDING AUDIT OF THE COUNTY OF
SAN BERNARDINO'S RETIREMENT MEDICAL PLAN FOR THE YEAR
ENDED DECEMBER 31, 2002**

We have audited the County of San Bernardino's Retirement Medical Plan (the Plan) for the year ended December 31, 2002 and have issued our report thereon dated May 23, 2003.

In planning and performing our audit of the Plan's financial statements for the year ended December 31, 2002, we considered internal controls in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements. An audit does not include examining the effectiveness of internal controls and does not provide assurance on internal control. However, we noted certain matters involving internal control and its operation, which are presented below, that we consider to be reportable conditions under standards presented by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the Plan's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A draft report was sent to the Plan Administrator on August 6, 2003. The Plan Administrator's responses to our recommendations were received on August 22, 2003, and are included in this report, under the Management's Response.

Finding One: **There are no written accounting policies or procedures in place for administering the Plan.**

The foundation of an effective internal control structure is based on written policies and procedures. For example, if an employee transfers to another position or leaves the County, written policies and procedures would direct the accounting for this transaction and minimize the chance of errors. When placed with the responsibility of managing the Plan, written policies and procedures help to eliminate inconsistencies and errors in the accounting for the Plans.

Recommendations

Develop and implement written accounting policies and procedures for the Plan.

Management's Response:

We concur with the finding and steps have been taken to further develop and implement written accounting policies and procedures for the Plans.

Finding Two: **The Department reimbursed participant's medical claims based on insufficient claim information.**

The Department reimbursed medical claims based on insufficient documentation that was submitted for reimbursement. Five of thirty items tested contained insufficient detail to determine whether medical claims were qualified medical expenses in accordance with Section 213 of the Internal Revenue Code (IRC). Without proper review and approval of all claims, errors or fraud can occur.

Recommendations

Implement a policy that documentation submitted for reimbursement is reviewed and approved for qualified medical expenses before reimbursements are made.

Management's Response:

We concur with the finding and steps have been taken to implement a policy that documentation submitted for reimbursement is further reviewed and approved for qualified medical expenses before reimbursements are made.

Management Letter/Robin Ohama, Plan Administrator

May 23, 2003

Page 3 of 3

This report is intended solely for the information and use of the Plan Administrator, management, and the Board of Supervisors and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the management and staff for their full cooperation during the audit.

Respectfully submitted,

Larry Walker
Auditor/Controller-Recorder

By: Barbara K. Redding, CPA, CGFM
Internal Audits Section Manager

Copies to:

Marcel Turner, Human Resources,
Director
County Administrative Office
Board of Supervisors
Grand Jury (2)
Pamela Thompson, Risk Management,
Division Chief

Audit File (3)

Date Report Distributed: _____

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LARRY WALKER

Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK

Assistant Auditor/Controller-Recorder
Assistant County Clerk

June 23, 2003

Marcel Turner, Director of Human Resources
Civic Center Building
157 West Fifth Street
San Bernardino, CA 92415-0440

**SUBJECT: AUDIT OF RISK MANAGEMENT'S CLAIMS PROCESSING OF
LIABILITY, WORKERS' COMPENSATION AND EMERGENCY MEDICAL
SERVICES CLAIMS**

Introductory Remarks

In compliance with the Memorandum of Understanding, dated August 23, 1991, we have completed a periodic review of controls over claims processing of Liability, Workers' Compensation and Emergency Medical Services claims, in accordance with the standards developed by the Institute of Internal Auditors.

Scope of Audit

The purpose of this audit is to review control procedures over Liability, Workers' Compensation and Emergency Medical Services Claims used by Risk Management, and to determine that controls were adequate to allow periodic audits of samples of claims instead of auditing all Liability, Workers' Compensation and EMS Claims. Our review was limited to the system of internal controls and procedures related to Liability, Workers' Compensation and Emergency Medical Services Claims for the period January 1, 2002 through December 31, 2002. We tested 60 Liability Claims, 60 Workers' Compensation Claims and 30 Emergency Medical Services Claims for compliance with department policies and procedures.

Results of Audit

The audit was discussed with Risk Management at an exit conference on June 12, 2003. A draft report was subsequently sent to Risk Management on August 29, 2003. Responses to the recommendations received on September 12, 2003 are included in the report.

Our study and evaluation of the system of internal controls would not necessarily disclose all material weaknesses in the system. We did however note conditions that require the attention of management. These are discussed under the Current Year's Findings and Recommendations Section below.

STATUS OF PRIOR YEAR'S FINDINGS AND RECOMMENDATIONS

Finding 1: Reconciliations of the Liability and Workers' Compensation Funds were last performed in October 1999 and July 2000, respectively.

Prior Recommendation

Review the adequacy of resources assigned to the reconciliation process and provide additional training to the assigned staff.

Current Status

Partially implemented. Reconciliation of the Workers' Compensation Funds was completed thru June 2002 and the Liability Funds thru February 2002. As of June 12, 2003, reconciliation of the Emergency Medical Services Funds, from July 2002 thru December 2002, had not been performed.

Further Recommendation

Comply with prior recommendation and bring the monthly reconciliations up to date.

Management's Response:

Reconciliations of the Workers' Compensation fund have been completed thru 2/03. The Fiscal Section will catch up with this task up to 6/30/03 by 9/30/03. The Liability reconciliations are the responsibility of the Fiscal Clerk II who has been on a modified duty plan. The Emergency Medical Funds reconciliations from July through December of 2002 are complete as of this date.

Finding 2: Variances documented during the reconciliation of the Workers' Compensation Fund were not always researched and identified.

Prior Recommendations

Establish and implement procedures to ensure that all variances are researched, identified, and traceable to supporting documents. Prepare written procedures to direct and document the reconciliation process.

Current Status

Written procedures to direct and document the reconciliation had been revised. However, the staff did not follow the procedures properly. In the March 2002 Workers' Compensation Funds reconciliation, a variance was not researched and traced to supporting documents. In the February 2002 Liability Funds reconciliation, a fund and an object code were not listed as part of the reconciliations. Unresolved variances may result in duplicate or overpayments being overlooked and not corrected in a timely manner,

Further Recommendation

Fully comply with the prior recommendations.

Management's Response:

The Supervising Liability Claims Representative has confirmed that additional training and emphasis will be placed on entering dates of service and invoice numbers, duplicates will then reject automatically. The Fiscal Section is now researching and documenting the variances per recommendation.

Finding 3: Discrepancies identified between the accounting systems during the reconciliation process were not resolved.

Prior Recommendations

Prepare written operating procedures to direct and document the reconciliation process. Re-format the completed reconciliation report to include, at a minimum, the date prepared, preparer, and reviewer. Designate an employee not involved in the preparation to review and sign the agency's monthly reconciliation and to monitor completion of follow-up adjustments. Provide training to all staff involved.

Current Status

Procedural manuals had been updated. However, the monthly reconciliation was not formatted to include the date prepared, preparer and reviewer. In addition, another employee did not review the reconciliation nor monitor completion of follow-up adjustments.

Further Recommendation

Comply with prior recommendations.

Management's Response:

Written operating procedures are being updated and will be completed by 10/31/03 to reflect the changes on the Reconciliation Format (date prepared, preparer, and reviewer). Also, all FY02-03 reconciliations formats will be modified by 10/31/03 to comply with those recommendations. The Accountant I will monitor the completion and follow-up of all adjustments in the future

Finding 4: The controls in place to detect irregularities between the FAS and the Claims Processing System were insufficient.

Prior Recommendations

Staff involved in processing adjustments need to be thoroughly trained in the process so that they have a clear understanding of their responsibilities. A periodic review by management will ensure controls are operating as intended.

Current Status

Two stop payment adjustments out of five tested were not processed in the Claims Processing System even though FAS had been notified.

Further Recommendation

Comply with the prior recommendations.

Management's Response:

The Fiscal Clerks that perform these tasks have been trained several times on this task. The Automated Systems Analyst I frequently monitors the posting of adjustments, especially when preparing ad-hoc reports to make sure data integrity has not been compromised. She is constantly bringing to the clerks' attention errors that need to be corrected. The Accountant I will perform a monthly review of this task, and appropriate Work Improvement Plans will be developed if errors continue.

Finding 5: The procedure for coding reconciliation adjustments was not consistently followed.

Prior Recommendations

Reiterate to staff the need to follow established guidelines for coding transactions to reflect corresponding adjustments on the FAS. Conduct periodic supervisory review of work performed.

Current Status

An adjustment for a warrant cancellation out of fifteen tested was coded incorrectly on the Claims Processing System.

Further Recommendation

Comply with prior recommendations.

Management's Response

As mentioned above in the response to finding 4, many errors have already been caught by the staff responsible for data integrity, and a monthly review of all of this type of adjustment will be conducted by the Accountant I in the future along with appropriate disciplinary action if necessary.

Finding 6: Requested adjustments were not processed in a timely manner.

Prior Recommendations

Document and disseminate timeframes for processing adjustments, including those requiring exception processing. In addition, conduct periodic supervisory reviews of source documents to encourage staff to comply with established requirements.

Current Status

Five of the fifteen cancellation requests tested were processed more than two months after requested by the adjuster. Two items were processed within two months of the original request and two items were missing initials.

Further Recommendation

Comply with prior recommendations.

Management's Response

A new procedure was drafted last year that spells out the requirements for a cancellation request, which now include a timeframe for completion. Frequent turnover in the positions of Accountant I, and Fiscal Clerk II has resulted in the lack of continuity on this task. The revised procedures will require the original request to go first to the Accountant I for assignment, and monitoring. Timely adjustments will be made if staff can be retained.

Finding 7: Requests for stop payments and/or cancellations were sent to the Auditor/Controller-Recorder (ACR) after the related warrants stale dated.

Prior Recommendations

Inform fiscal clerks, in writing, that when a warrant has been automatically stale dated in the FAS, the only required adjustment is to the (in-house) Claims Processing System. An effective means of updating the Claims Processing System for stale dated warrants needs to be implemented.

Current Status.

One stale dated warrant was sent to ACR for cancellation.

Further Recommendation

Comply with prior recommendations.

Management's Response

This was a misunderstanding. Clerical now knows that date of issue is to be checked first to see if it has stale dated.

Finding 8: Several paid invoices were not cancelled.

Prior Recommendation

Remind fiscal staff to cancel invoices at the time of processing.

Current Status

Two invoices for Liability claims were not cancelled.

Further Recommendation

Comply with prior recommendation.

Management's Response

Previously, the Fiscal Clerks only stamped one copy, and returned all copies that were provided to the adjuster. In the future all copies will be stamped cancelled.

Finding 9: Vital liability claim documents could not be located.

Prior Recommendations

Establish a process for ensuring that all documentation necessary to establish approval of payments is received and filed. Remind staff to ensure documents have been physically received and placed in the files before completing the related checklist item.

Current Status

A cancelled invoice with supervisory approval for one liability claim could not be located.

Further Recommendation

Comply with prior recommendations.

Management's Response

Fiscal does a line item comparison of each payment on the abstract with its related supporting document. The Supervising Liability Claims Representative has emphasized with clerical staff the importance of retrieving all cancelled invoices from Fiscal and accurately filing these documents in the correct claims files.

CURRENT YEAR'S FINDINGS AND RECOMMENDATIONS

Finding 1: Emergency Medical Services Fund cover letters for physician services claims were not signed by the physician.

Two cover letters out of the 30 claims tested were signed by an employee instead of by the physician. Current procedures require Risk Management to have the physician sign the cover letter in order to process claims for payment. This letter serves as the only contract between Risk Management and the physician. Without a properly signed cover letter, Risk Management would not be able to enforce the terms and conditions of the billing requirements under the Emergency Medical Services Fund.

Recommendation

Implement a procedure to verify that cover letters are signed. Staff involved in processing Emergency Medical Services Fund claims needs to make sure that the cover letter is signed by the physician.

Management's Response

Current procedures include a step in which the claims are screened to ensure that all appropriate forms are signed by the physician. EMS staff will make sure that the cover letter is signed by the physician.

Finding 2: A payment confirmation list was not signed by the claim supervisor.

One confirmation list out of thirty lists for claims tested was not signed by the claim supervisor. Current authorization procedures require a section supervisor to sign a printed confirmation list at the bottom of each page for payments approved and confirmed by adjusters for the EMS Fund. This control documents that adequate separation of duties exists for payment approval.

Recommendations

Remind staff of the importance of having a supervisor sign the payment confirmation list. Implement a verification procedure that only signed lists are processed for payments to interface with FAS. If these procedures are not followed properly, erroneous claims could be paid.

Management's Response

We have drafted a new Standard Procedure Policy to implement a formal verification procedure, assuring that only signed lists will be processed for payments to interface with FAS. Staff has been reminded about the importance of having a supervisor signing the payment confirmation list, exactly the same as the procedure that we follow with the other programs that Risk Management administers. A written reminder will be sent again.

We wish to thank the management and staff of Risk Management for their assistance and cooperation throughout the audit.

Respectfully submitted,

Copies to:

Larry Walker
Auditor/Controller-Recorder

County Administrative Office
Board of Supervisors
Grand Jury (2)
Risk Management

By: _____
Conrado Ramos
Internal Auditor II
Internal Audits Section

Audit File (3)

Date Report Distributed:_____

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830

RECORDER • COUNTY CLERK • 222 West Hospitality Lane, First Floor
San Bernardino, CA 92415-0022 • (909) 387-8306 • Fax (909) 386-8940

LARRY WALKER

Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK

Assistant Auditor/Controller-Recorder
Assistant County Clerk

February 7, 2003

PETER HILLS, County Fire Chief
Office of Special Districts
157 West Fifth Street, Second Floor
San Bernardino, CA 92415-0450

**SUBJECT: AUDIT OF AMBULANCE BILLINGS FOR THE FISCAL YEAR ENDED
JUNE 30, 2002**

Introductory Remarks

We have audited the Office of Special District's accounts receivable ambulance accruals and reviewed internal controls for the department that processes ambulance billings. The ambulance accounts receivable accruals were reviewed for:

- County Service Area 29
- County Service Area 56
- County Service Area 70, Zone HL (Lake Havasu)
- County Service Area 82 - Zone SV1
- Lake Arrowhead Fire Protection District
- Yucca Valley Fire Protection District

Scope of Audit

Our audit was made in accordance with generally accepted auditing standards and included tests of:

- Estimates used to determine Accounts Receivable collection percentages.
- Internal accounting and administrative controls with respect to the ambulance billings and collection efforts.

The audit work performed would not necessarily disclose all material weaknesses in internal controls.

Separate reports were issued for the districts' financial statements.

Our findings and recommendations were provided to the Office of Special Districts on July 3, 2003. Management's responses were received on July 18, 2003 and have been incorporated into our report.

Action Taken on Prior Recommendations

The further recommended action for prior finding 2 was adopted. Recommendations for further action regarding prior finding 1 are presented below.

PRIOR FINDINGS

Prior Finding 1 (March 24, 1998):

The history of subsequent Accounts Receivable collections differs significantly from the estimates used to determine accruals in some cases.

Prior Recommendation:

Continue to work on implementing a 12-month analysis of each fiscal year's collection history. Use the collection percentages determined in the analysis to identify the bad debt write off percentages to be used at fiscal year end.

Action Taken

The accrued net receivable at June 30, 2002 was 50% more than subsequent collections during the period of July 1, 2002 to January 8, 2003, as noted below. (Subsequent collections were projected from the sample collection percentage.)

District	A/R Accrual		Subsequent Collections		Over Accrued	
	Net	Percent	Projected	Percent	Amount	Percent
CSA 29 Lucerne	\$ 74,052	59.17	\$32,701	26.13	\$41,350	33.04
CSA 56 Wrightwood	286,343	66.61	162,333	35.76	124,011	28.85
CSA 82 Searles	9,931	59.51	1,514	9.07	8,417	50.44
Lake Arrowhead	244,120	95.71	127,935	50.16	116,186	45.55
Yucca Valley	228,784	68.84	96,578	29.06	132,206	39.78
CSA 70 Havasu	<u>8,797</u>	72.34	<u>2,758</u>	14.75	<u>6,039</u>	32.30
Total	852,027		423,819	50%	428,209	50%

The over accrual was due to the complexity of the spreadsheet calculation and receivables analysis. The accrual was the sum of collectable May receivables plus June sales without eliminating May collections and write offs. As a result, receivables were double counted causing the accrual to exceed the total June 30th receivable balances as shown below.

District	Insurance Type	Amount Accrued	6/30/02 Total A/R Balance
CSA 29 Lucerne	Private	\$35,174	\$33,450.00
	Medicare	7,766	7,458.00
CSA 82 Searles	Other	1,374	1,373.58
	Private	3,847	3,390.25
Lake Arrowhead	Other	118,539	85,664.12
	Private	80,873	78,748.03
Yucca Valley	Other	82,238	81,916.15
CSA 70 Havasu	Medicare	240	0.00

A more accurate accrual would have been derived using the June 30th accounts receivable aging report and applying an historical estimated collection percentage to the year-end receivable balances. Based on our sample, the collection percentages used by Special Districts in the first step of the accrual process were reasonable for Medicare, Medical, and Collections. However private pay and other third party payer's estimated collection percentages were generally much higher than the subsequent collections.

Further Recommended Action:

Review the collection history of each insurance type to determine historical collection rates for different ages of accounts.

Use the June accounts receivable aging report to estimate collectable receivables. Use the aging feature of the report to group the receivables by age and apply the age specific historical collection rate to each age grouping. Also, verify that the total accrual does not exceed the total receivable for each insurance category.

Department's Response:

For fiscal year ending 06/30/03, we used the above recommended process and the dollar amounts are significantly lower than fiscal year ending 6/30/02. We hope this process turns out to be the one that works. Ambulance transportation and reimbursement is variable and affected by

many different factors such as economies in different areas and weather. I
thank the auditors for working with us on this each year.

We would like to express our appreciation for the cooperation and assistance provided to
the auditor by the management and staff of the Office of Special Districts.

Respectfully submitted,

Copies to:

Larry Walker
Auditor/Controller-Recorder

Audit File (3)

By: _____
Barbara K. Redding, CPA, CGFM
Manager, Internal Audit Section

Date Report Distributed: _____

LDW:BKR:DD:spr.2



STEVE WESTLY
California State Controller

July 29, 2003

Mr. Larry Walker
Auditor/Controller-Recorder
San Bernardino County
222 West Hospitality Lane, 4th Floor
San Bernardino, CA 92415-0018

Ms. Tressa Sloan Kentner
Court Executive Officer
Superior Court of California
San Bernardino County
172 W. 3rd Street, 2nd Floor
San Bernardino, CA 92415-0302

Dear Mr. Walker and Ms. Kentner:

The State Controller's Office has completed an audit of San Bernardino County's court revenues for the period of July 1, 1996, through June 30, 2001.

The audit disclosed that the county underremitted \$851,648 in court revenues to the State Treasurer because:

- The court underremitted fines and penalties by \$396,608;
- The county underremitted minimum level of county base fines by \$365,914;
- The county underremitted controlled substance forfeitures by \$109,339;
- The county overremitted 50% of excess qualified fees, fines, and penalties by \$69,061;
- The county inequitably distributed collection program operating costs by \$36,250; and
- The county underremitted fines and penalties by \$12,598.

The County Auditor/Controller-Recorder's Office should remit \$851,648 to the State Treasurer.

The individual accounts making up this amount should be separately reported on the bottom portion of the monthly TC-31, Remittance to State Treasurer, in accordance with standard remittance procedures. The following should be identified prior to reporting the account adjustments: SCO Audit—July 1, 1996, through June 30, 2001.

Mr. Larry Walker
Ms. Tressa Sloan Kentner

-2-

July 29, 2003

A copy of the TC-31 and documentation supporting the corresponding adjustments should also be mailed to the attention of the following individuals:

Greg Brummels, Audit Manager
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874

Jaime Delgadillo, Collections Supervisor
Division of Collections
Bureau of Tax Administration
Post Office Box 942850
Sacramento, California 94250-5880

When the county pays the underremitted State Trial Court Trust Fund amount, the SCO will calculate a penalty on the underlying amount and bill the county, in accordance with *Government Code* Section 68085.

The county has disputed certain facts related to the conclusions and recommendations contained in this audit report. The SCO has established an informal audit review process to resolve a dispute of facts. To avail itself of the review, the county should submit, in writing, a request for a review and all information pertinent to the dispute within 60 days after receiving the final report. The request and supporting documentation should be submitted to: Richard J. Chivaro, Chief Counsel, State Controller's Office, Post Office Box 942850, Sacramento, CA 94250-0001.

If you have any questions, please contact Jerry McClain, Chief, Special Audits Bureau, at (916) 323-1573.

Sincerely,

WALTER BARNES
Chief Deputy State Controller, Finance

WB:jj

cc: John A. Judnick, Manager, Internal Audit
Judicial Council of California
Kelly Brodie, Deputy Executive Officer
State Board of Control
James Trout, Director of Administration
Department of Fish and Game
Alex MacBain, Fiscal and Policy Analyst
Legislative Analyst's Office

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Audit Report

Summary

The State Controller's Office (SCO) performed an audit to determine the propriety of court revenues remitted to the State of California by San Bernardino County for the period of July 1, 1996, through June 30, 2001. The last day of fieldwork was October 8, 2002.

The audit disclosed that the county underremitted \$851,648 in court revenues to the State Treasurer because:

- The court underremitted fines and penalties by \$396,608;
- The county underremitted minimum level of county base fines by \$365,914;
- The county underremitted controlled substance forfeitures by \$109,339;
- The county overremitted 50% of excess qualified fees, fines, and penalties by \$69,061;
- The county inequitably distributed collection program operating costs by \$36,250; and
- The county underremitted fines and penalties by \$12,598.

The County Auditor/Controller-Recorder's Office should remit \$851,648 to the State Treasurer.

Background

State statutes govern the distribution of court revenues, which include fines, penalties, assessments, fees, restitutions, bail forfeitures, and parking surcharges. Whenever the State is entitled to a portion of such money, the court is required by *Government Code* Section 68101 to deposit the State's portion of court revenues with the county treasurer as soon as practical and to provide the county auditor with a monthly record of collections. This section further requires that the county auditor transmit the funds and a record of the money collected to the State Treasurer at least once a month.

Government Code Section 68103 requires that the State Controller determine whether or not all court collections remitted to the State Treasurer are complete. *Government Code* Section 68104 authorizes the State Controller to examine records maintained by any court. Furthermore, *Government Code* Section 12410 provides the State Controller with general audit authority to ensure that state funds are properly safeguarded.

Objective, Scope, and Methodology

The objective of this audit was to determine whether the county completely and accurately remitted court revenues in a timely manner to the State Treasurer for the period of July 1, 1996, through June 30, 2001. The SCO did not review the California Department of Finance's calculation of the county's revenues and expenditures reported to the State pursuant to *Government Code* Section 77201(b).

In order to meet the objective, the auditor reviewed the revenue-processing systems within the county's Superior Court, Auditor/Controller-Recorder's Office, and Central Collections Department.

The auditor performed the following procedures:

- Reviewed the accuracy of distribution reports prepared by the county, which show court revenue distributions to the State, the county, and the cities located within the county;
- Gained an understanding of the county's revenue collection and reporting processes by interviewing key personnel and reviewing documents supporting the transaction flow;
- Analyzed various revenue accounts reported in the county's monthly cash statements for unusual variations and omissions;
- Evaluated the accuracy of revenue distribution using various California codes and the SCO's *Manual of Accounting and Audit Guidelines for Trial Courts* as criteria;
- Performed tests to identify any incorrect distributions; and
- Expanded any tests that revealed errors to determine the extent of any incorrect distributions.

The audit was conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the county's financial statements. The auditor considered the county's management controls only to the extent necessary to plan the audit. This report relates to an examination of court revenues remitted and payable to the State of California. Therefore, the SCO does not express an opinion as to whether the county's court revenues, taken as a whole, are free from material misstatement.

Conclusion

San Bernardino County underremitted \$851,648 in court revenues to the State Treasurer. The underremittances are described in the Findings and Recommendations section and summarized in Schedule 1. The County Auditor/Controller-Recorder's Office should remit \$851,648 to the State Treasurer.

**Follow-Up on
Prior Audit
Findings**

Findings noted in the prior audit report, dated January 15, 1998, have been satisfactorily resolved by the county, with the exception of underremitted minimum level of county base fines, underremitted fines and penalties, and inequitably distributed collection program operating costs.

**Views of
Responsible
Officials**

The SCO issued a draft audit report on March 14, 2003. Larry Walker, Auditor/Controller-Recorder, responded by letter dated April 3, 2003 (Attachment A), agreeing with the audit results with the exception of Findings 1 and 2, and not commenting on Findings 6 through 9. Thomas C. Mahon, Accounting Manager, Superior Court, responded by letter dated April 7, 2003 (Attachment B), agreeing with the audit results in Findings 6 through 9 and not commenting on Findings 1 through 5.

Restricted Use

This report is solely for the information and use of San Bernardino County, the San Bernardino County Courts, the Judicial Council of California, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

JEFFREY V. BROWNFIELD
Chief, Division of Audits

Findings and Recommendations

FINDING 1— Underremitted minimum level of county base fines (County Auditor's Office)

The prior audit report noted that the county underremitted its minimum county base fines to the State Treasurer for fiscal year (FY) 1996-97. *Penal Code* Section 1463.001 requires that the state share of FY 1996-97 county base fines distributed to the General Fund be equal to or greater than the state share of FY 1992-93 county base fines of \$3,470,999. Any shortfall should be made up with county funds and remitted to the State by October 1st of the subsequent fiscal year.

The adjusted state share of FY 1996-97 county base fines totaled \$3,105,085, resulting in a \$365,914 shortfall to the State.

The error occurred because county personnel did not compute the minimum remittance requirement. Failure to properly compute the minimum remittance requirement was noted in the SCO audit for the period of July 1, 1993, through June 30, 1996. The county believes that Assembly Bill 1740, Chapter 52, Provision 11, Statutes of 2000, exempted the county from this requirement. Such provision applied only to FY 1993-94, FY 1994-95, and FY 1995-96.

Additionally, the county claims that it has met all FY 1992-93 county base fine requirements since the county made voluntary distributions to the State during FY 1992-93, and is entitled to a credit pursuant to *Penal Code* Section 1463.009 for satisfaction of civil court judgments from specified bail forfeitures. Furthermore, the county declares that it made several payments to the State during FY 1992-93 for collections from prior years.

The underremittance had the following effect:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State General Fund	
(Maintenance of Effort, FY 1996-97)	\$ 365,914
County General Fund	(365,914)

Recommendation

The county should remit \$365,914 to the State Treasurer and report on the remittance advice (TC-31) an increase of \$365,914 to the State General Fund (Maintenance of Effort, FY 1996-97). The county should also make the corresponding account adjustments.

Auditor/Controller-Recorder's Response

Finding 1 repeats a finding from the previous audit. As was the case then, we disagree. The Auditor/Controller-Recorder's Office has had a longstanding dispute over various audit findings made by the State Controller regarding the disbursement of court fines, fees, forfeitures and penalties. In 1997 the State Controller conducted an audit

addressing fiscal years 1993-94, 1994-95, and 1995-96. In that audit the State Controller asserted that the County did not meet its maintenance-of-effort (MOE) levels for the base fines remitted during this time period. The MOE for fiscal years 1993-94 through 1996-97 was established by those base fines remitted in fiscal year 1992-93. Unfortunately, during fiscal year 1992-93 the County made significant voluntary payments and adjustments that were inappropriately added into the MOE calculations. The County's disbursements were done in good faith and based on an interpretation of disbursement policies and procedures provided to the County by the State Controller's office at the time.

The dispute over the previous audit's finding was resolved through legislation that relieved the County of any obligation to repay the state for disputed amounts for fiscal years 1993-94, 1994-95 and 1995-96. San Bernardino County Board of Supervisors will again ask for legislation to provide relief from the payment of various audit findings by validating the disbursement of court fines, fees, forfeitures and penalties by the County of San Bernardino for the 1996-97 fiscal year. The law was changed for later fiscal years so this problem does not arise for fiscal years after FY 1996-97.

Court's Response

The Superior Court of California and the County of San Bernardino are separate entities. Since the County prepares the remittances to the State, they will respond to this finding.

SCO's Comment

In responding to the county comments for the prior audit, the SCO noted that certain audit adjustments recommended for the period of July 1, 1992, through June 30, 1993, included certain county fines that were not remitted to the state General Fund during FY 1992-93. These findings impacted the 1992-93 base year maintenance-of-effort level. The SCO further noted that the "voluntary" payments made by the county were not voluntary at all. The payments were necessary to comply with regulations. The county has not provided any documentation to warrant a change in the SCO position.

The finding remains as written.

FINDING 2— Overremitted 50% excess of qualified fines, fees, and penalties (County Auditor/Controller- Recorder's Office)

The county underremitted 50% of the qualified excess of fines, fees, and penalties to the State Treasurer for FY 1997-98 and FY 1998-99 by \$162,165 and \$29,275, respectively. In addition, the county overremitted for FY 1999-2000 by \$60,690 and for FY 2000-01 by \$190,933. *Government Code* Section 77201(b)(2) requires San Bernardino County, for its base revenue obligation, to remit \$11,694,120 for FY 1997-98, \$9,092,380 for FY 1998-99, \$8,511,193 for FY 1999-2000, and \$8,163,193 for FY 2000-01. In addition, *Government Code* Section 77205(a) requires the county to remit 50% of qualified revenues to the State Trial Court Improvement Fund that exceed its base year obligation.

The error occurred because of incorrect entries used in the county's distribution working papers that did not include all applicable fines, fees, and penalties, and the fiscal impact of conditions identified in this report's findings.

The qualified revenues for FY 1997-98 were \$13,617,358. The excess above the base of \$11,694,120 is \$1,923,238, which should be divided equally between the county and State, resulting in \$961,619 excess due to the State. A previous payment of \$799,454 has been remitted by the county, causing an underremittance of \$162,165.

The qualified revenues for FY 1998-99 were \$13,580,462. The excess above the base of \$9,092,380 is \$4,488,082, which should be divided equally between the county and State, resulting in \$2,244,041 excess due to the State. A previous payment of \$2,223,644 has been remitted by the county, causing an underremittance of \$20,397.

The qualified revenues for FY 1999-2000 were \$13,033,991. The excess above the base of \$8,511,193 is \$4,522,798, which should be divided equally between the county and State, resulting in \$2,261,399 excess due to the State. A previous payment of \$2,322,089 has been remitted by the county, causing an overremittance of \$60,690.

The qualified revenues for FY 2000-01 were \$13,111,768. The excess above the base of \$8,163,193 is \$4,948,575, which should be divided equally between the county and State, resulting in \$2,472,288 excess due to the State. A previous payment of \$2,665,220 has been remitted by the county, causing an overremittance of \$190,933.

The overremittance had the following effect:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State Trial Court Improvement Fund— Government Code Section 77205:	
FY 1997-98	\$ 162,165
FY 1998-99	20,397
FY 1999-2000	(60,690)
FY 2000-01	(190,933)
County General Fund	(69,061)

Recommendation

The county should reduce subsequent remittances to the State Treasurer by \$69,061 and report on the remittance advice (TC-31) decreases to the State Trial Court Improvement Fund—*Government Code* Section 77205. The county should also make the corresponding account adjustments. Additionally, the county should ensure that only eligible *Government Code* Section 77205 revenues are incorporated within the computations.

Auditor/Controller-Recorder's Response

We cannot agree or disagree with this finding. The 50% calculation is a combination of distributions from the County's Central Collections department and the Superior Court. Amounts in this finding are summarized, and some detail amounts refer to current audit findings that deal with the Superior Courts, which is a separate entity. We cannot respond to amounts that differ due to the Courts distribution. We concur with the amounts differed due to findings 3 and 4. We cannot agree or disagree with amounts that differ due to findings 6-8, as they refer to Superior Court's distribution. The Courts will respond to their findings in a separate letter.

Since amounts in this finding depend on the responses to current findings, finding 2 should be recalculated after all findings have been resolved.

We dispute the amount of \$17,756 underremitted in which the Central Collections department was correcting prior year's distributions. Due to the implementation of AB233, Central Collections corrected amounts that were not distributed correctly in fiscal years 1996-97 and 1997-98. The amounts resulted in decreasing the net amount deposited in funds used for the 50% calculation to the state in fiscal year 1998-99. We believe in total the distribution was correct, therefore, the County does not owe this amount to the state. See documentation attached.

Court's Response

The Superior Court of California and the County of San Bernardino are separate entities. Since the County calculates and prepares the remittances to the State, they will respond to this finding.

SCO's Comment

The amounts presented in the audit were computed based upon information made available at that time. Based upon the additional information accepted by the SCO, presented by the county in the response to the draft audit report, the amounts for FY 1998-99 have been revised.

**FINDING 3—
Underremitted fines
and penalties (Central
Collections
Department)**

The Central Collections Department incorrectly distributed base fines and penalties for cases where the total ordered bail did not equal the designated amount on the automated system distribution chart. For those cases, the variance between total bail and the distribution chart is distributed as a *Penal Code* Section 1463.001 fine subject to county arrest. The account is titled Fee Variance. This results in county fines being overstated, city fines being understated, and penalties being understated. The allowable 2% automated accounting and case processing system fee was properly deducted.

Penal Code Section 1463.004(a) declares that, when an automated case-processing system requires percentages, calculations may be employed to establish the components of total fines or forfeitures, provided the aggregate monthly distributions resulting from the calculations are the

same as would be produced by strict observance of the statutory provisions.

Failure to properly distribute the fee variance was noted in the SCO audit for the period of July 1, 1993, through June 30, 1996. As of the current audit date, no corrective action has been taken by the department.

The county claims that *Government Code* Section 29375.1 allows the county to deposit in the county treasury the excess as long as it does not exceed \$10 per case. The SCO believes that *Government Code* Section 29375.1 relates only to overpayments. The Fee Variance account does not incorporate overpayments. The overpayments are properly recorded within the county's Overage Account.

The inappropriate distribution to the Fee Variance account had the following effect:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State General Fund (County)– <i>Penal Code</i> Section 1463.001	\$ (1,708)
State General Fund (City)– <i>Penal Code</i> Section 1463.001	230
State Penalty Fund	14,076
Cities and Districts Fine Revenue Account:	
Adelanto	176
Barstow	153
Colton	642
Redlands	548
Fontana	1,110
Chino	848
Chino Hills	285
Yucaipa	135
Loma Linda	149
Montclair	384
Ontario	1,628
Apple Valley	178
Hesperia	384
Rancho Cucamonga	633
San Bernardino	1,713
Twentynine Palms	114
Upland	922
Victorville	404
Rialto	382
Highland	150
Yucca Valley	158
County Penalty Assessment–30%	5,577
County Criminal Justice Facilities Fund	4,916
County Temporary Construction Fund	3,933
County Automated Fingerprint Fund	982
County Emergency Medical Fund	3,933
County General Fund	(43,035)

Recommendation

The county should remit \$12,598 to the State Treasurer and report on the remittance advice (TC-31) increases of \$230 to the State General Fund (City) and \$14,076 to the State Penalty Fund, and a decrease of \$1,708 to the State General Fund (County). The county should also make the corresponding account adjustments.

Auditor/Controller-Recorder's Response

We agree with this finding. Our Central Collections Department has been working with the State Auditor to develop a schedule to use to distribute minor fee variances. We plan to implement the schedule once the State Auditor approves it.

Court's Response

The Superior Court of California and the County of San Bernardino are separate entities. Since the Central Collections Department is part of the County, the County will respond to this finding.

**FINDING 4—
Inequitably
distributed collection
program operating
costs (Central
Collections
Department)**

The Central Collections Department did not equitably distribute operating costs from the comprehensive collection program to fees collected and to cities that filed a legal action against the county. *Penal Code* Section 1463.007 declares that the county may deduct, and deposit in the county treasury, the cost of operating the program from any revenues collected. The error occurred because department officials incorrectly interpreted *Penal Code* Section 1463.007 requirements and binding contractual obligations between the cities and the county. Failure to properly distribute the collection program operating costs was noted in the SCO audit for the period of July 1, 1993, through June 30, 1996. As of the current audit date, no corrective action has been taken by the department.

The inappropriate distribution had the following effect:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State General Fund (County)— <i>Penal Code</i> Section 1463.001	\$ (22,981)
State General Fund (City)— <i>Penal Code</i> Section 1463.001	(12,814)
State Penalty Fund	(4,580)
State 2% Automation Fund	11,091
State Health and Safety Fund	431
State Indemnity Fund	(193)
State Restitution Fund— <i>Penal Code</i> Section 1202.4	65,296
Cities and Districts Fine Revenue Account:	
Adelanto	(3,851)
Apple Valley	4,031
Barstow	(949)
Big Bear	6,492

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
Chino	(10,648)
Colton	(1,725)
Loma Linda	233
Montclair	(5,629)
Fontana	(11,917)
Grand Terrace	(228)
Hesperia	2,743
Highlands	(1,250)
Needles	808
Ontario	(10,746)
Rancho Cucamonga	(6,509)
Redlands	(1,695)
Rialto	(5,923)
San Bernardino	(5,352)
Upland	(7,907)
Victorville	(5,953)
Yucaipa	1,522
County Penalty Assessment-30%	(34,770)
County 2% Automation Fund	(8,230)
County Blood Alcohol Fund	6,810
County Alcohol Fund	4,273
County Criminalistic Lab Fund	(11,510)
County General Fund	(71,630)

Recommendation

The county should remit \$36,250 to the State Treasurer and report on the remittance advice (TC-31) increases of \$11,091 to the State Automation Fund, \$431 to the State General Fund—*Health and Safety Code* Section 11502, and \$65,296 to the State Restitution Fund—*Penal Code* Section 1202.4, and decreases of \$22,981 to the State General Fund (County), \$12,814 to the State General Fund (Cities), \$4,580 to the State Penalty Fund, and \$193 to the State Indemnity Fund—*Penal Code* Section 1463.18. The county should also make the corresponding account adjustments.

Auditor/Controller-Recorder's Response

We concur and are working to resolve the situation.

Court's Response

The Superior Court of California and the County of San Bernardino are separate entities. Since the Central Collections Department is part of the County, the County will respond to this finding.

FINDING 5— Proof of insurance fees distributions not properly supported (Central Collections Department)

The Central Collections Department did not proportionally distribute the proof of financial responsibility fines among the State General Fund, State Transportation Fund, and County General Fund for the period of January 1998 through June 2001. Additionally, proof of insurance fees distributions were not supported by written documents declaring the judges' impositions.

A \$30.50 fee on each conviction of a proof of financial responsibility violation identified under *Vehicle Code* Section 16028 is required to be distributed per conviction in this manner: \$17.50 to the County General Fund pursuant to *Penal Code* Section 1463.22(a), \$10 to the State General Fund pursuant to *Penal Code* Section 1463.22(c), and \$3 to the State Transportation Fund pursuant to *Penal Code* Section 1463.22(b).

Government Code Section 68101 requires any judge imposing or collecting fines or forfeitures to keep a record of them.

Failure to impose and make the proper fine distribution causes the County General Fund and other non-proof of insurance fees to be understated.

Recommendation

The judges' impositions relative to proof of insurance fees should be identified and documented.

Auditor/Controller-Recorder's Response

We concur. During the audit period, the Central Collections Department has had very few of these cases. Central Collections distributed receipts per the bail book based on the judge's order. In recent years, Central Collections has not noticed any cases relative to this finding. For future cases, we will attempt to get the proper identification.

Court's Response

The Superior Court of California and the County of San Bernardino are separate entities. Since the Central Collections Department is part of the County, the County will respond to this finding.

FINDING 6— Underremitted fines and penalties (Superior Court)

The Superior Court incorrectly distributed base fines and penalties for cases where the total ordered bail did not equal the designated amount on the automated system distribution chart. For those cases, the variance between total bail and the distribution chart is distributed into the county general fund. Additionally, the allowable 2% automated accounting and case processing system fee was not deducted. The account is titled Fee Variance.

Penal Code Section 1463.004(a) declares that, when an automated case-processing system requires percentages, calculations may be employed to establish the components of total fines or forfeitures, provided that the aggregate monthly distributions resulting from the calculations are the same as would be produced by strict observance of the statutory provisions.

Government Code Section 68090.8 requires that 2% of all fines, penalties, and forfeitures be distributed to a fund to pay the costs for automating trial court recordkeeping systems. Effective January 1998,

the fee should be remitted to the State Trial Court Improvement Fund established pursuant to *Government Code* Section 77209.

Failure to properly distribute the fee variance was noted in the SCO audit for the period of July 1, 1993, through June 30, 1996. Effective January 2000, the court implemented procedures, and distributions are no longer made to the Fee Variance account for new cases.

The inappropriate distribution had the following effect:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State General Fund (County)—	
<i>Penal Code</i> Section 1463.001	\$ 56,031
State General Fund (City)—	
<i>Penal Code</i> Section 1463.001	31,347
State Penalty Fund	298,226
State 2% Automation Fund	11,004
Cities and Districts Fine Revenue Account:	
Adelanto	2,507
Barstow	2,187
Fontana School District	167
San Bernardino School District	712
Colton	9,147
Redlands	7,818
Fontana	15,833
Chino	12,086
Chino Hills	4,059
Big Bear	694
Yucaipa	1,925
Loma Linda	2,129
Montclair	5,480
Needles	840
Ontario	23,219
Apple Valley	2,533
Hesperia	5,471
Rancho Cucamonga	9,032
San Bernardino	24,421
Twentynine Palms	1,630
Upland	13,145
Victorville	5,765
Rialto	5,450
Highland	2,144
Yucca Valley	2,255
Grand Terrace	673
County Penalty Assessment—30%	65,406
County Criminal Justice Facilities Fund	90,944
County Temporary Construction Fund	72,775
County Automated Fingerprint Fund	18,171
County Emergency Medical Fund	72,775
County 2% Automation Fund	7,859
County General Fund	(885,860)

Recommendation

The county should remit \$396,608 to the State Treasurer and report on the remittance advice (TC-31) increases of \$11,004 to the State Automation Fund, \$56,031 to the State General Fund (County), \$31,347 to the State General Fund (City), and \$298,226 to the State Penalty Fund. The county should also make the corresponding account adjustments.

Auditor/Controller-Recorder's Response

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

Court's Response

The Court concurs with the auditor's calculations; and procedures have been implemented to correct any distribution errors on a monthly basis, effective January 2000.

**FINDING 7—
Incorrectly
distributed traffic
violation school fees
(Superior Court)**

The Superior Court did not exclude and distribute penalties to the Emergency Medical Services Fund (EMS) account from traffic violator school fees for the period of January 2000 through June 2001. Effective January 1, 2000, for all traffic school violations, *Vehicle Code* Section 42007 requires \$2 for every \$7 that would have been collected pursuant to *Government Code* Section 76000 on a fine distribution to be deposited in the Emergency Medical Service Fund. The error occurred because the new pronouncement mentioned Maddy Funds. The county instructed the court that no change was required because the EMS account may not be within the parameters of a Maddy Fund. The pronouncement intended that all EMS accounts were Maddy Funds.

The inappropriate distribution of traffic violator school fees due to the Emergency Medical Service Fund had the following effect:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
County Emergency Medical Services Fund	\$ 587,728
County General Fund	(587,728)

Recommendation

The court should implement the adjustment noted above to comply with *Vehicle Code* Section 42007. The court should make a redistribution for the period of July 2001 through the date the current system is revised. The county should also make the corresponding account adjustments.

Auditor/Controller-Recorder's Response

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

Court's Response

The Court is currently working through its software subcontractor to ensure the \$2 is correctly distributed to the EMS account when payments are received for all traffic school violations. In the interim, we will manually adjust the distribution using the formula developed by the State auditor.

**FINDING 8—
Underremitted bail
bond forfeitures
(Superior Court)**

The Superior Court incorrectly distributed 100% of the proceeds from one controlled substance bail bond forfeiture case to the county general fund under *Penal Code* Section 1463.001 as a county arrest. Bail bond forfeitures from controlled substance violations should be distributed 75% (less the 2% automation fee) to the State General Fund under *Health and Safety Code* Section 11502.

The inappropriate distribution had the following effect:

<u>Account Title</u>	<u>Understated/ (Overstated)</u>
State General Fund— <i>Health and Safety Code</i> Section 11502	\$ 109,339
County General Fund	(109,339)

Recommendation

The county should remit \$109,339 to the State Treasurer and report on the remittance advice (TC-31) an increase of \$109,339 to the State General Fund—*Health and Safety Code* Section 11502. The county should also make the corresponding account adjustments.

Auditor/Controller-Recorder's Response

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

Court's Response

This finding was corrected on May 8, 2002, during the performance of the State audit. The amount of \$109,339 was therefore included with the fiscal year 2001-02 remittances to the State.

**FINDING 9—
Incorrectly reported
small claims filing fees
(Superior Court)**

The county did not properly reflect the correct account balances for small claims filing fees during the preparation of reports to the State Treasurer (TC-31). Sections 5.30 and 5.31 of the *State Controller's Manual of Accounting and Audit Guidelines for Trial Courts* declare that the county auditor must collect monthly distributions statements from the courts and transfer to the State the State's share of the distributions.

The Superior Court automated revenue accumulation system distributed the state small claims filing fees under the state general civil filing fees account, rather than under the state small claims filing fees account. Subsequently, the revenues were not properly classified by the court when preparing the request for transfer to the county. The revenues were consequently reported by the county to the State as state general civil filing fees.

Recommendation

The court should identify the small claims filing fees to the county. The county should separately report the small claims filing fees on the remittance advice to the State.

Auditor-Controller's Response

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

Court's Response

The reporting problem was corrected on May 1, 2002 so that all future reports will reflect the amounts collected for small claims filing fees in the State's small claims filing fee account.

Schedule 1— Summary of Audit Findings by Fiscal Year July 1, 1996, through June 30, 2001

County	Description	Account Title ¹	Code Section	Fiscal Year					Total	Reference ²
				1996-97	1997-98	1998-99	1999-2000	2000-01		
Underrenitted minimum level of county base fines	State General Fund (Maintenance of Effort, FY 1996-97)		<i>Penal Code</i> §1463.001	\$365,914	\$ —	\$ —	\$ —	\$ —	\$ 365,914	Finding 1
Overrenitted 50% excess of specified codes	State Trial Court Improvement Fund		<i>Government Code</i> §77205	—	162,165	20,397	(60,690)	(190,933)	(69,061)	Finding 2
Underrenitted fines and penalties	State General Fund (County)		<i>Penal Code</i> §1463.001	(1,199)	(509)	—	—	—	(1,708)	Finding 3
	State General Fund (City)		<i>Penal Code</i> §1463.001	161	69	—	—	—	230	Finding 3
	State Penalty Fund		<i>Penal Code</i> §1464	750	631	2,693	5,191	4,811	14,076	Finding 3
Inequitably distributed collection program operating costs	State General Fund (County)		<i>Penal Code</i> §1463.001	(16,659)	(6,322)	—	—	—	(22,981)	Finding 4
	State General Fund (City)		<i>Penal Code</i> §1463.001	(9,137)	(3,677)	—	—	—	(12,814)	Finding 4
	State Penalty Fund		<i>Penal Code</i> §1464	(803)	(748)	(1,009)	(972)	(1,048)	(4,580)	Finding 4
	State General Fund		<i>Health & Safety Code</i> §11502	76	70	95	91	99	431	Finding 4
	State Indemnity Fund		<i>Penal Code</i> §1463.18	(33)	(32)	(41)	(41)	(44)	(193)	Finding 4
	State Restitution Fund		<i>Penal Code</i> §1202.04	11,452	10,659	14,384	13,854	14,947	65,296	Finding 4
Total County	State Trial Court Improvement Fund		<i>Government Code</i> §68098.8	—	1,310	3,275	3,146	3,360	11,091	Finding 4
				350,522	163,616	39,792	(39,421)	(168,808)	345,701	
Superior Court										
Underrenitted fines and penalties	State General Fund (County)		<i>Penal Code</i> §1463.001	39,044	16,987	—	—	—	56,031	Finding 6
	State General Fund (City)		<i>Penal Code</i> §1463.001	21,843	9,504	—	—	—	31,347	Finding 6
	State Penalty Fund		<i>Penal Code</i> §1464	101,515	79,342	67,774	41,372	8,223	298,226	Finding 6
Underrenitted controlled substance forfeitures	State Trial Court Improvement Fund		<i>Government Code</i> §68098.8	—	2,537	4,889	2,985	593	11,004	Finding 6
	State General Fund		<i>Health and Safety Code</i> §11502	—	—	—	—	109,339	109,339	Finding 8
Total Superior Court				162,402	108,370	72,663	44,357	118,155	505,947	
Net amount underpaid (overpaid) to the State Treasurer				\$ 512,924	\$ 271,986	\$ 112,455	\$ 4,936	\$ (50,653)	\$ 851,648	

¹ The identification of state revenue account titles should be used to ensure proper recording when preparing the remittance advice (TC-31) to the State Treasurer.

² See the Findings and Recommendations section.

**Attachment A—
Auditor/Controller-Recorder's Response
to Draft Audit Report**

AUDITOR/CONTROLLER-RECORDER COUNTY CLERK



COUNTY OF SAN BERNARDINO

AUDITOR/CONTROLLER • 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830
RECORDER • COUNTY CLERK • 222 West Hospitality Lane, First Floor
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LARRY WALKER
Auditor/Controller-Recorder
County Clerk

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder
Assistant County Clerk

April 3, 2003

JERRY MCCLAIN, CHIEF SPECIAL AUDITS BUREAU
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 92458-5874

RE: Response to Draft Audit Report – Court Revenues

This letter is in response to the draft audit report on San Bernardino County's court revenues for the period of July 1, 1996 through June 30, 2001. That report was received on 3/21/03 and we are providing this letter during the 15-day response period. Since the Superior Courts and the County of San Bernardino are separate entities, we will respond to findings that pertain to the County. The Superior Courts will respond to their findings in a separate letter. We are addressing each audit finding as follows:

FINDING 1 – Underremitted minimum level of county base fines. (Fiscal year 1996-97)

Finding 1 repeats a finding from the previous audit. As was the case then, we disagree. The Auditor/Controller-Recorder's Office has had a longstanding dispute over various audit findings made by the State Controller regarding the disbursement of court fines, fees, forfeitures and penalties. In 1997 the State Controller conducted an audit addressing fiscal years 1993-94, 1994-95, and 1995-96. In that audit the State Controller asserted that the County did not meet its maintenance-of-effort (MOE) levels for the base fines remitted during this time period. The MOE for fiscal years 1993-94 through 1996-97 was established by those base fines remitted in fiscal year 1992-93. Unfortunately, during fiscal year 1992-93 the County made significant voluntary payments and adjustments that were inappropriately added into the MOE calculations. The County's disbursements were done in good faith and based on an interpretation of disbursement policies and procedures provided to the County by the State Controller's office at the time.

The dispute over the previous audit's finding was resolved through legislation that relieved the County of any obligation to repay the state for disputed amounts for fiscal years 1993-94, 1994-95 and 1995-96. San Bernardino County Board of Supervisors will again ask for legislation to provide relief from the payment of various audit findings by validating the disbursement of court fines, fees, forfeitures and penalties by the County of San Bernardino for the 1996-97 fiscal year. The law was changed for later fiscal years so this problem does not arise for fiscal years after FY 1996-97.

FINDING 2 – Overremitted 50% excess of qualified fines, fees and penalties.

We cannot agree or disagree with this finding. The 50% calculation is a combination of distributions from the County's Central Collections department and the Superior Court. Amounts in this finding are summarized, and some detail amounts refer to current audit findings that deal with the Superior Courts, which is a separate entity. We cannot respond to amounts that differ due to the Courts distribution. We concur with the amounts differed due to findings 3 and 4. We cannot agree or disagree with amounts that differ due to findings 6-8, as they refer to Superior Court's distribution. The Courts will respond to their findings in a separate letter.

Since amounts in this finding depend on the responses to current findings, finding 2 should be recalculated after all findings have been resolved.

We dispute the amount of \$17,756 underremitted in which the Central Collections department was correcting prior year's distributions. Due to the implementation of AB233, Central Collections corrected amounts that were not distributed correctly in fiscal years 1996-97 and 1997-98. The amounts resulted in decreasing the net amount deposited in funds used for the 50% calculation to the state in fiscal year 1998-99. We believe in total the distribution was correct, therefore, the County does not owe this amount to the state. See documentation attached.

FINDING 3 – Underremitted fines and penalties.

We agree with this finding. Our Central Collections Department has been working with the State Auditor to develop a schedule to use to distribute minor fee variances. We plan to implement the schedule once the State Auditor approves it.

FINDING 4 – Inequitably distributed collection program operating costs.

We concur and are working to resolve the situation.

FINDING 5 – Proof of insurance fees distributions not properly supported.

We concur. During the audit period, the Central Collections Department has had very few of these cases. Central Collections distributed receipts per the bail book based on the judge's order. In recent years, Central Collections has not noticed any cases relative to this finding. For future cases, we will attempt to get the proper identification.

FINDING 6 – Underremitted fines and penalties.

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

FINDING 7 – Incorrectly distributed traffic violator school fees.

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

Jerry McClain, Chief Special Audits Bureau
April 3, 2003
Page 3

FINDING 8 – Underremitted bail bond forfeitures.

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

FINDING 9 – Incorrectly reported small claims filing fees.

The County of San Bernardino and the Courts are separate entities. The courts are responsible for their distribution system and will respond to this finding.

If you have any questions, please contact Kathleen Kirkhofer at (909) 386-8877.

Sincerely,

HOWARD M. OCHI, CPA
Chief Deputy Auditor

Attachment

cc: **ROCKY CLINE**, Central Collections
TRESSA KENTNER, Superior Court

HMO:KCK:MNR:dlp

County of San Bernardino
CENTRAL COLLECTIONS
Fund Distribution - CORRECTION
APRIL - OCTOBER 1997

Includes corrections & cost
offed for July-Sept. 97.

FACILITY CODE	FUND	DEPT	OBJ	OBJECT	DESCRIPTION	APRIL 97		APRIL 97		MAY 1997		MAY 1997		JULY 97		JULY 97		AUGUST 97		AUGUST 97		SEPT 97		SEPT 97	
						Difference	Debit	Difference	Credit	Difference	Debit	Difference	Credit	Difference	Debit	Difference	Credit	Difference	Debit	Difference	Credit	Difference	Debit	Difference	Credit
AAA	TCC	PAC	8100		Central Collections-Undistributed 251	0.00		(2,759.51)		0.00		(3,186.35)		0.00		4,288.94		0.00		2,639.27		1.00		3,719.87	
AAA	TCC	PAC	8135		Central Collections-Undistributed 251	0.00		0.00		0.00		0.00		0.00		0.00		0.00		0.00		1.00		0.00	
AAA	ACT	ACT	9990	PAB00001	Just. & Muni Court-Court Auto. System 21 gr	0.00		(1,772.35)		0.00		(3,100.72)		0.00		2,887.07		0.00		1,702.83		1.00		2,198.32	
AAA	ACT	ACT	9990	PAB00002	Penalty Ass.-State Gen. Fund 731 Undist.	0.00		(8,821.85)		0.00		(11,939.43)		0.00		13,844.45		0.00		8,206.36		1.00		11,717.28	
AAA	ACT	ACT	9990	PAB00002	Penalty Ass.-State Gen. Fund 731 Undist.	0.00		(4,469.85)		0.00		(8,572.46)		0.00		7,508.36		0.00		4,205.40		1.00		6,368.43	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-AB2989 Failure to Appear	0.00		(18.36)		0.00		(177.36)		0.00		77.51		0.00		29.05		1.00		36.85	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-AB2989 Failure to Appear	0.00		(2,088.70)		0.00		(1,670.77)		0.00		3,519.33		0.00		2,088.16		1.00		3,231.52	
AAA	ACT	ACT	9990	PAB00002	Administrative Assessment for Prior Violation	0.00		(5,580.30)		0.00		(8,717.30)		0.00		57.93		0.00		33.59		1.00		15.61	
AAA	ACT	ACT	9990	PAB00002	Central Collections-Adm/Infat	0.00		(1,321.16)		0.00		(1,723.20)		0.00		2,100.56		0.00		0.00		1.00		0.00	
AAA	ACT	ACT	9990	PAB00002	Auto. Fingerprint ID System-Local Aff	0.00		(2,310.82)		0.00		(1,818.22)		0.00		3,485.10		0.00		2,294.83		1.00		3,487.16	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-Blood Alcohol Test Fund B	0.00		(6,570.61)		0.00		(8,503.02)		0.00		10,415.62		0.00		2,293.99		1.00		9,089.17	
AAA	ACT	ACT	9990	PAB00002	Criminal Justice Temp. Const. Probation CCF	0.00		(770.36)		0.00		(1,054.72)		0.00		1,006.87		0.00		572.87		1.00		710.71	
AAA	ACT	ACT	9990	PAB00002	School Comm. Primary Prevention Prog. Fund D	0.00		(216.48)		0.00		(103.42)		0.00		136.95		0.00		47.58		1.00		109.22	
AAA	ACT	ACT	9990	PAB00002	Trial Courts DOM/CO	0.00		(439.57)		0.00		(6,889.81)		0.00		8,391.41		0.00		4,917.17		1.00		7,294.51	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-Emf. Medical Svc. Emf	0.00		(5,305.46)		0.00		(6,889.81)		0.00		8,391.41		0.00		4,917.17		1.00		7,294.51	
AAA	ACT	ACT	9990	PAB00002	Electronic Monitoring Probation Application F	0.00		(120.00)		0.00		0.00		0.00		0.00		0.00		0.00		1.00		0.00	
AAA	ACT	ACT	9990	PAB00002	Electronic Monitoring Probation Application F	0.00		(6,115.00)		0.00		0.00		0.00		0.00		0.00		0.00		1.00		0.00	
AAA	ACT	ACT	9990	PAB00002	Electronic Monitoring Central Coll. Collections App	0.00		(280.00)		0.00		0.00		0.00		0.00		0.00		0.00		1.00		0.00	
AAA	ACT	ACT	9990	PAB00002	Electronic Monitoring Sheriff Application Fee	0.00		(200.00)		0.00		0.00		0.00		0.00		0.00		0.00		1.00		0.00	
AAA	ACT	ACT	9990	PAB00002	Electronic Monitoring Sheriff Application Fee	0.00		(3,278.11)		0.00		(6,158.57)		0.00		5.54		0.00		0.00		1.00		0.00	
AAA	ACT	ACT	9990	PAB00002	F & G -state 1	0.00		(6.46)		0.00		(50.47)		0.00		5.54		0.00		6.04		1.00		4.24	
AAA	ACT	ACT	9990	PAB00002	Sheffield-Marcotelles-M55T	0.00		(6.46)		0.00		(184.71)		0.00		218.59		0.00		153.31		1.00		272.04	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-Flin. Respon. County JMS	0.00		(356.44)		0.00		(10.47)		0.00		5.70		0.00		2.16		1.00		5.20	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-Flin. Respon. County JMS	0.00		(110.48)		0.00		(3.11)		0.00		1.76		0.00		0.66		1.00		1.94	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-Flin. Respon. State General	0.00		(10.47)		0.00		(783.47)		0.00		328.87		0.00		2.27		1.00		6.22	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-Flin. Respon. State General	0.00		(182.07)		0.00		(1327.73)		0.00		184.46		0.00		106.57		1.00		192.56	
AAA	ACT	ACT	9990	PAB00002	Total Court Fund-Financial Admin.-NC	0.00		(112.53)		0.00		(41,812.82)		0.00		41,812.82		0.00		106.57		1.00		145.15	
AAA	ACT	ACT	9990	PAB00002	State Pen. Ass.-Tennamatic Brain Injury TBF	0.00		(6.80)		0.00		(3.51)		0.00		2.40		0.00		1.27		1.00		0.86	
AAA	ACT	ACT	9990	PAB00002	State Pen. Ass.-Tennamatic Brain Injury TBF	0.00		(5,311.80)		0.00		(13,990.37)		0.00		8,392.13		0.00		4,918.62		1.00		7,201.72	
AAA	ACT	ACT	9990	PAB00002	Just. & Muni Court-Victim Indemnity VIF	0.00		(1,295.31)		0.00		(3,492.23)		0.00		2,616.59		0.00		1,681.51		1.00		1,551.43	
AAA	ACT	ACT	9990	PAB00002	Victim Indemnity-Resitution VIF & VIF (act)	0.00		(2,202.72)		0.00		(3,492.23)		0.00		2,616.59		0.00		1,681.51		1.00		1,551.43	
AAA	ACT	ACT	9990	PAB00002	Victim Indemnity-Resitution VIF & VIF (act)	0.00		(12,082.66)		0.00		(30,062.37)		0.00		23,911.77		0.00		14,862.10		1.00		21,021.39	
AAA	ACT	ACT	9990	PAB00002	Serious Habitual Offender Program XMO	0.00		0.00		0.00		(5.86)		0.00		0.00		0.00		0.00		1.00		18.05	

County of San Bernardino
CENTRAL COLLECTIONS
Fine Distribution - CONNECTION
APRIL - OCTOBER 1997

FACILITY CODE	ELEM	DEPT	ORG	OBJECT	ENC/POL	OCTOBER 97		OCTOBER 97		COLLECTION		COLLECTION	
						Difference	Debit	Difference	Credit	Total	Total	Total	Total
AA	TCC	PAC	8100	Central Collections-Undistributed 251		0.00		(31.37)		0.00	4,654.82		
AA	TCC	PAC	8135	Central Collections-Undistributed 251		0.00		0.00		0.00	0.00		
AA	TCC	PAC	9990	Jurat. & Muni Court-Court Auto. Systems 21 gr		0.00		(24.85)		0.00	2,190.30		
AA	TCC	PAC	9990	Penalty Ass.-State Gen. Fund 751 undist.		0.00		(101.17)		0.00	12,922.57		
AA	TCC	PAC	9990	Penalty Ass.-State Gen. Fund city 501		0.00		(66.88)		0.00	4,932.53		
AA	TCC	PAC	9990	Jurat. & Muni Court-AB2989 Failure to Appear		0.00		(10.08)		0.00	17,755.08		
AA	TCC	PAC	9990	Jurat. & Muni Court-58920 Alcohol Abuse Ed. A		0.00		(31.54)		0.00	182.99		
AA	TCC	PAC	9990	Administrative Assessment for Prior Violation		0.00		(10.12)		0.00	5,016.00		
AA	TCC	PAC	9990	Central Collections-Admin/Inst		0.00				0.00	85.24		
AA	TCC	PAC	9990	Auto. Fingerprint ID System-Local-Aff		0.00		(110.00)		0.00	18,427.10		
AA	TCC	PAC	9990	Jurat. & Muni Court-31000 Alcohol Test Fund B		0.00		(18.10)		0.00	2,082.26		
AA	TCC	PAC	9990	Jurat. & Muni Court-County Alcohol Fund CALP		0.00		(35.88)		0.00	5,433.46		
AA	TCC	PAC	9990	Criminal Justice Temp. Const. Probation CUCF		0.00		(89.41)		0.00	5,431.27		
AA	TCC	PAC	9990	Jurat. & Muni Court-Criminalistics Lab. Fund		0.00		(1.64)		0.00	10,467.72		
AA	TCC	PAC	9990	School Comm. Primary Prevention Prog. Fund D		0.00		(10.18)		0.00	489.76		
AA	TCC	PAC	9990	Trial Courts DOW/CO		0.00		0.00		0.00	133.92		
AA	TCC	PAC	9990	Jurat. & Muni Court-Emar. Medical Svc. DGT		0.00		(10.00)		0.00	(216.48)		
AA	TCC	PAC	9990	Jurat. & Muni Court-Emar. Medical Svc. DGT		0.00		(172.25)		0.00	(439.52)		
AA	TCC	PAC	9990	Electronic Monitoring Probation Application F		0.00		0.00		0.00	(120.65)		
AA	TCC	PAC	9990	Electronic Monitoring Central Collections App		0.00		0.00		0.00	(6,115.00)		
AA	TCC	PAC	9990	Electronic Monitoring Central Coll. Collectio		0.00		0.00		0.00	(280.00)		
AA	TCC	PAC	9990	Electronic Monitoring Sheriff Application Fee		0.00		0.00		0.00	(1200.00)		
AA	TCC	PAC	9990	Central Collections-Fee		0.00		(35.74)		0.00	17,462.79		
AA	TCC	PAC	9990	F & G -State 1		0.00		(10.01)		0.00	(41.28)		
AA	TCC	PAC	9990	Fish and Game Propagation-- F & G county 1		0.00		(10.01)		0.00	(41.28)		
AA	TCC	PAC	9990	Sheriff-Marcos-Vest		0.00		0.00		0.00	(129.82)		
AA	TCC	PAC	9990	Jurat. & Muni Court-Fla. Respon. County JMS		0.00		(10.00)		0.00	18,050		
AA	TCC	PAC	9990	Jurat. & Muni Court-Fla. Respon. County JMS		0.00		(10.00)		0.00	(1.17)		
AA	TCC	PAC	9990	Jurat. & Muni Court-Fla. Respon. State General		0.00		(10.00)		0.00	(17.08)		
AA	TCC	PAC	9990	Marshall 251 undist MA funds		0.00		(10.35)		0.00	(317.28)		
AA	TCC	PAC	9990	Trial Court Fund-Financial Admin.-NC		0.00		(12.07)		0.00	205.22		
AA	TCC	PAC	9990	State Pen. Ass.-Traumatic Brain Injury 78F		0.00		(355.88)		0.00	33,895.22		
AA	TCC	PAC	9990	State Pen. Ass.-Traumatic Brain Injury 78F		0.00		(10.01)		0.00	0.41		
AA	TCC	PAC	9990	Courthouse Temp. Const.-General TCCF		0.00		(171.94)		0.00	(1,701.59)		
AA	TCC	PAC	9990	Jurat. & Muni Court-Victim Indemnity VIF		0.00		(22.73)		0.00	(822.42)		
AA	TCC	PAC	9990	Victim Indemnity-Restitution VIF & VIF (sc)		0.00		(242.54)		0.00	17,408.00		
AA	TCC	PAC	9990	Serious Habitual Offender Program XMO		0.00		0.00		0.00	12.19		

amts to be paid
over pmts.

6715.00

Fine798
GB 8/31/98

County of San Bernardino
CENTRAL COLLECTIONS
Fine Distribution
July 1998

FACILITY CODE	FUND	DEPT	ORG	OBJECT	GRC/PROJ.	DESCRIPTION	TOTAL TO	
							BE TRANSFERRED DEBIT	BE TRANSFERRED CREDIT
2989	AAA	TCC	PAC	6400		Central Collections-Undistributed 25%	0.00	(9,132.61)
AAEP	AAA	TCC	PAC	8435		Central Collections-Undistributed 25% (PC 1463.001)	0.00	0.00
AAEP	XGH	ACT	ACT	9990		State Trial Court Imp. Fund- Auto. Systems 2% grand total	0.00	(7,761.67)
AAEP	AAA	TRC	P105	8435		Penalty Ass.-County 75% Undist. (PC 1463.001)	0.00	(30,655.53)
AAEP	AAA	TRC	P135	8435		Penalty Ass.-County portion city 50% (PC 1463.001)	0.00	4,832.51
AAEP	XRE	ACT	ACT	9990		Just. & Muni Court-AB2989 Failure to Appear AB 2989	0.00	(234.09)
AAEP	XRL	ACT	ACT	9990		Just. & Muni Court-SB920 Alcohol Abuse Ed. AAP	0.00	(7,048.61)
AAEP	AAA	TRC	TRC	8438		Administrative Assessment for Prior Violation-AAP	0.00	(778.34)
ADMIN/INST	AAA	TCC	PAC	9380		Central Collections-Admin/Inst	0.00	(43,200.60)
ADS	AAA	PHL	1500	9415		Aids Education Program - ADS Public Health	0.00	(145.56)
AFF	NNO	SHR	SHR	9990		Auto. Fingerprint ID System-Local-AFF	0.00	(4,865.06)
BALT	XRI	ACT	ACT	9990		Just. & Muni Court-Blood Alcohol Test Fund BALT	0.00	(7,525.74)
CALP	XRI	ACT	ACT	9990		Just. & Muni Court-County Alcohol Fund CALP	0.00	(7,527.94)
CJCF	SYK	ACR	ACR	8435		Criminal Justice Temp. Const. Probation CJCF	0.00	(24,115.84)
CLFA	XRM	ACT	ACT	9990		Just. & Muni Court-Criminalistics Lab. Fund CLFA	0.00	(3,790.88)
DAEP	XRM	ACT	ACT	9990		School Comm. Primary Prevention Prog. Fund DAEP	0.00	(68.47)
DOM/CO	WAE	SCC	SCC	9990		Trial Courts DOM/CO	0.00	(1,449.13)
DOM/STCA	XSH	ACT	ACT	9990		?? DOM/STCA	0.00	(2,955.06)
EMF	XRN	ACT	ACT	9990		Just. & Muni Court-Emer. Medical Svc. EMF	0.00	(19,445.40)
EMPR1	AAA	PRB	PRB	9800		Electronic Monitoring Probation Application Fee	0.00	(900.00)
EMPR2	AAA	PRB	PRB	9290		Electronic Monitoring Probation Daily Fee	0.00	(47,433.00)
EMCC1	AAA	TCC	PAC	9290		Electronic Monitoring Central Collections Application Fee	0.00	(2,100.00)
EMCC2	AAA	TCC	PAC	9290		Electronic Monitoring Central Coll. Collections Fee	0.00	0.00
EMSH	AAA	SHR	970	970		Electronic Monitoring Sheriff Application Fee	0.00	(1,500.00)
FDS	AAA	TCC	PAC	9610		Central Collections Fee for Aids Education Program - FDS	0.00	(80.95)
FEF / FTV	AAA	TCC	PAC	9610		Central Collections-fee / FTV	0.00	(30,018.35)

Combin
25,833.02

-1.72 BL

51933

Final
G/T 8/21/98

County of San Bernardino
CENTRAL COLLECTIONS
Fine Distribution
July 1998

FACILITY CODE	FUND	DEPT	ORG	OBJECT	EAC/PAOL	DISCRETION	TOTAL		Grand Total		DIT		STATE		TOTAL		AMOUNT NOT TO BE DISTRIBUTED
							..	..	..	..	Total	Grand Tot	23	23	..	..
AAA	TCC	PAC	8408			Central Collections-Undistributed 238	..	..	..	..	0.00	0.00	..	..	18,229.71	..	
AAA	TCC	PAC	8435			Central Collections-Undistributed 238 (PC 1463.001)	..	..	..	..	0.00	0.00	..	..	incl. in 8700	..	
XEN	ACT	ACT	9990			State Trial Court Imp. Fund- Auto. Systems 21 grand total	..	..	..	..	0.00	0.00	..	..	17,772.05	..	
AAA	TCC	P105	8435			Penalty Ass.-County 791 Indict. (PC 1463.001)	..	..	..	..	0.00	0.00	..	..	58,488.52	..	
AAA	TCC	P135	8435			Penalty Ass.-County position city 501 (PC 1463.001)	..	..	..	..	0.00	0.00	..	..	6.00	..	
2989	XRE	ACT	9990			Jurat. 6 Muni Court-88289 Failure to Appear AM 2989	..	..	..	..	203.07	203.07	..	..	..	..
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-88289 Alcohol Abuse Ed. AAP	..	..	..	..	16,254.64	16,254.64	..	..	16,254.64	..	
AAEP	ACT	ACT	9990			Administrative Assessment for Prior Violation-AAP	..	..	..	..	1,184.20	1,184.20	..	..	21.49	..	
AAEP	ACT	ACT	9990			Central Collections-Admin/Inst	..	..	..	..	28,772.70	28,772.70	..	..	28,772.70	..	
AAEP	ACT	ACT	9990			Auto. Education Program - ADJ Public Health	..	..	..	..	199.62	199.62	..	..	3.99	..	
AAEP	ACT	ACT	9990			Auto. Fingerprint ID System-Local-AFF	..	..	..	..	9,327.44	9,327.44	..	..	190.55	..	
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-Blood Alcohol Test Fund DALT	..	..	..	..	17,772.05	17,772.05	..	..	355.44	..	
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-County Alcohol Fund CLAP	..	..	..	..	17,772.05	17,772.05	..	..	355.44	..	
AAEP	ACT	ACT	9990			Criminal Justice Temp. Const. Probation CCRP	..	..	..	..	47,427.37	47,427.37	..	..	944.55	..	
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-Criminalistics Lab. Fund CLRA	..	..	..	..	5,870.41	5,870.41	..	..	117.41	..	
AAEP	ACT	ACT	9990			School Comm. Primary Prevention Prog. Fund DAEF	..	..	..	..	272.01	272.01	..	..	..	..
AAEP	ACT	ACT	9990			Trial Courts DOM/CO	..	..	..	..	1,232.45	1,232.45	..	..	..	..
AAEP	ACT	ACT	9990			77 DOM/CTA	..	..	..	..	2,513.54	2,513.54	..	..	..	..
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-Demt. Medical Sec. DMF	..	..	..	..	38,098.34	38,098.34	..	..	761.97	..	
AAEP	ACT	ACT	9990			Electronic Monitoring Probation Application Fee	..	..	..	..	780.00	780.00	..	..	..	..
AAEP	ACT	ACT	9990			Electronic Monitoring Probation Daily Fee	..	..	..	..	41,318.00	41,318.00	..	..	..	..
AAEP	ACT	ACT	9990			Electronic Monitoring Central Collections Application Fee	..	..	..	..	1,820.00	1,820.00	..	..	..	..
AAEP	ACT	ACT	9990			Electronic Monitoring Sheriff Coll. Collections Fee	..	..	..	..	1,300.00	1,300.00	..	..	..	..
AAEP	ACT	ACT	9990			Electronic Monitoring Sheriff Application Fee	..	..	..	..	80.95	80.95	..	..	..	..
AAEP	ACT	ACT	9990			Central Collections Fee for Auto Education Program - FDS	..	..	..	..	22,553.56	22,553.56	..	..	..	..
AAEP	ACT	ACT	9990			Central Collections Fee / TRV	..	..	..	..	48.92	48.92	..	..	..	..
AAEP	ACT	ACT	9990			F & G -state	..	..	..	..	0.00	0.00	..	..	0.98	..	
AAEP	ACT	ACT	9990			Flash and Game Propagation-- F & G county	..	..	..	..	2,016.15	2,016.15	..	..	..	..
AAEP	ACT	ACT	9990			Sheriff-Miscellaneous-MST / MSF	..	..	..	..	28.47	28.47	..	..	60.32	..	
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-Fin. Respon. County INS	..	..	..	..	11.07	11.07	..	..	0.57	..	
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-Fin. Respon. State General ISC	..	..	..	..	29.53	29.53	..	..	0.32	..	
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-Fin. Respon. State General ISC	..	..	..	..	4,069.93	4,069.93	..	..	..	..
AAEP	ACT	ACT	9990			Marshall 238 undist MA funds	..	..	..	..	574.35	574.35	..	..	81.40	..	
AAEP	ACT	ACT	9990			Trial Court Fund-Financial Admin.-MC	..	..	..	..	374.35	374.35	..	..	..	..
AAEP	ACT	ACT	9990			State Penalty Ass.-General 38A / PAE (PC 1464) State's F	..	..	..	..	189,522.61	189,522.61	..	..	2,790.45	..	
AAEP	ACT	ACT	9990			State Penalty Ass.-General 38A / PAE (PC 1464) County's F	..	..	..	..	0.00	0.00	..	..	..	..
AAEP	ACT	ACT	9990			Secret Witness Program - SWP	..	..	..	..	0.00	0.00	..	..	..	..
AAEP	ACT	ACT	9990			State Pen. Ass.-Tribunatic Media Injury TRF	..	..	..	..	2.11	2.11	..	..	0.00	..	
AAEP	ACT	ACT	9990			Courthouse Temp. Const.-General TCCF	..	..	..	..	28,151.85	28,151.85	..	..	743.04	..	
AAEP	ACT	ACT	9990			Jurat. 6 Muni Court-Victim Indemnity VIF	8,749.32	8,749.32	138.99	..	

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County of San Bernardino
Central Collections
Time Distribution
July 1998

Central Collections-Accounting Division
Cost Offset 1463.007 and
City Collection Fee of 101

FACILITY CODE	FUND	DEPT	ORG	OBJECT	ENC/ENCL	DESCRIPTION	COST		CRIME			
							July 1998 Disbursement	Offset Yes = 1 No = 0	Total Agencies	Am. to City Offset	Cent. Coll. 101 Fee	Am. of Total	Am. of Total
AAA	TCC	PAC	8100			Central Collections-Undistributed 231	18,329.71	1	18,329.71	4,712.28		13,617.43
AAA	TCC	PAC	8135			Central Collections-Undistributed 231 (PC 1463.001)	Incl. in 8100			0.00		0.00
XCH	ACT	ACT	9990			State Trial Court Temp. Fund-Auto. Systems 21 grand total	13,375.03	1	13,375.03	3,422.75		9,952.28
AAA	TCC	P105	8135			Penalty Ass.-County 731 (PC 1463.001)	58,580.32	1	58,580.32	14,992.42		43,587.90
AAA	TCC	P135	8135			Penalty Ass.-County portion city 501 (PC 1463.001)	0.00	1	0.00	0.00		0.00
XRE	ACT	ACT	9990			Jurat. 6 Month Court-382399 Failure to Appear AB 2819	203.07	1	203.07	51.97		151.10
AAA	TCC	ACT	9990			Jurat. 6 Month Court-382399 Failure to Appear AB 2819	15,234.64	1	15,234.64	4,160.02		11,074.62
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	1,160.61	1	1,160.61	297.02		863.59
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	28,773.20	1	28,773.20	7,350.00		21,423.20
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	195.63	1	195.63	50.07		145.56
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	9,316.89	1	9,316.89	2,389.58		6,927.31
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	17,416.61	1	17,416.61	4,457.41		12,959.20
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	17,416.61	1	17,416.61	4,457.41		12,959.20
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	46,478.82	1	46,478.82	11,895.35		34,583.47
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	5,753.00	1	5,753.00	1,472.36		4,280.64
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	272.01	1	272.01	69.62		202.39
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	1,333.65	0	0.00	0.00		1,333.65
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	37,336.37	1	37,336.37	9,355.41		27,980.96
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	786.00	0	0.00	0.00		786.00
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	41,218.00	0	0.00	0.00		41,218.00
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	1,420.00	0	0.00	0.00		1,420.00
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	0.00	0	0.00	0.00		0.00
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	0.00	0	0.00	0.00		0.00
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	1,200.00	0	0.00	0.00		1,200.00
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	80.95	0	0.00	0.00		80.95
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	22,355.56	0	0.00	0.00		22,355.56
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	23.97	1	23.97	6.13		17.84
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	23.97	1	23.97	6.13		17.84
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	3,975.82	1	3,975.82	505.67		3,470.15
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	27.90	1	27.90	7.14		20.76
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	10.83	1	10.83	2.78		8.05
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	28.94	1	28.94	7.41		21.53
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	997.13	1	997.13	255.19		741.94
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	374.35	1	374.35	94.69		279.66
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	130,012.31	1	130,012.31	33,273.91		96,738.40
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	55,719.45	1	55,719.45	14,260.25		41,459.20
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	0.08	1	0.08	0.02		0.06
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	2.07	1	2.07	0.53		1.54
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	37,388.81	1	37,388.81	9,568.86		27,819.95
AAA	TCC	ACT	9990			Administrative Assessment for Pilot Violation-AB	6,810.33	1	6,810.33	1,762.96		5,047.37

COUNTY OF SAN BERNARDINO
CITIZEN COLLECTIONS
FINE DISTRIBUTION
JULY 1998

FACILITY CODE							FUND		DEPT	OBJ	SECTION	GLC/POL.	DISTRICTION
AAA	TCC	PAC	8100				Central Collections-Undistributed 25%						
AAA	TCC	PAC	8135				Central Collections-Undistributed 25% (PC 1461.001)						
XGA	ACT	ACT	9990				State Tirl Court Imp. Fund- Adm. Systems 21 grand total						
AAA	TNC	P105	8135				Penalty Ass.-County 75% Deduct. (PC 1463.001)						
AAA	TNC	P135	8135				Penalty Ass.-County portion city 50% (PC 1463.001)						
2989	XME	ACT	9990				Jurat. 4 Muni Court-A23289 Failure to Appear AJ 2989						
AAEP	AAA	TNC	8138				Jurat. 4 Muni Court-38920 Alcohol Abuse Ed. ALP						
AAEP	AAA	TNC	8138				Administrative Assessment for Prior Violation-ALP						
ADMT/IN/TKST	AAA	TCC	PAC	9140			Central Collections-Adm/Invt						
ADT	ECG	SNR	9550				Aids Education Program - Aids Public Health						
ADT	ECG	SNR	9550				Aids, Fingerprint ID System-Local-AHF						
DAEP	XMI	ACT	9990				Jurat. 4 Muni Court-Blood Alcohol Test Fund ALP						
DAEP	XMI	ACT	9990				Jurat. 4 Muni Court-County Alcohol Fund CLAP						
CLCP	5TR	ACR	8135				Criminal Justice Temp. Contr. Probation CLCP						
DAEP	XME	ACT	9990				Jurat. 4 Muni Court-Criminal Justice Lib. Fund CLPA						
DAEP	XME	ACT	9990				School Comm. Primary Prevention Prog. Fund DAEP						
DOH/CO	XXX	CCC	9990				Tirl Court DOH/CO						
DOH/STCA	XSM	ACT	9990				77 DOH/STCA						
DNF	XXX	ACT	9990				Jurat. 4 Muni Court-Emt. Medical Svc. DNF						
DNRA1	AAA	P7A	P7A				Electronic Monitoring Probation Application Fee						
DNRA2	AAA	P7B	P7B				Electronic Monitoring Probation Daily Fee						
DNRA3	AAA	TCC	PAC				Electronic Monitoring Central Collection Application Fee						
DNRA4	AAA	TCC	PAC				Electronic Monitoring Central Coll. Collections Fee						
DNRA5	AAA	SNR	970				Electronic Monitoring Sheriff Application Fee						
DNRA6	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA7	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA8	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA9	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA10	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA11	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA12	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA13	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA14	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA15	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA16	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA17	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA18	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA19	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA20	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA21	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA22	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA23	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA24	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA25	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA26	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA27	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA30	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA31	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA32	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA35	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA36	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA40	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA41	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA42	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA44	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA45	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA46	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA70	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA71	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA75	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA77	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA100	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA104	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA105	AAA	TCC	PAC				Central Collections-Fee / FTY						
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DNRA131	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA132	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA133	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA134	AAA	TCC	PAC				Central Collections-Fee / FTY						
DNRA135	AAA	TCC	PAC			</							

Use Next Section for
Preparing transfer.

Amount Acc. Transferred	Corrections or Add to Ref.	- Finance Public	- Finance Excell
(12,787.43)	0.00	0.00	(12,787.43)
0.00	0.00	0.00	0.00
(9,931.98)	0.00	0.00	(9,931.98)
(42,588.10)	0.00	0.00	(42,588.10)
0.00	0.00	0.00	0.00
(131.10)	0.00	0.00	(131.10)
(12,094.61)	0.00	0.00	(12,094.61)
(863.58)	0.00	0.00	(863.58)
(28,773.20)	0.00	0.00	(28,773.20)
(143.56)	0.00	0.00	(143.56)
(6,947.31)	0.00	0.00	(6,947.31)
(12,955.20)	0.00	0.00	(12,955.20)
(2,583.57)	0.00	0.00	(2,583.57)
(4,788.61)	0.00	0.00	(4,788.61)
(202.39)	0.00	0.00	(202.39)
(1,252.63)	0.00	0.00	(1,252.63)
(2,515.51)	0.00	0.00	(2,515.51)
(21,710.93)	0.00	0.00	(21,710.93)
(770.00)	0.00	0.00	(770.00)
(41,218.00)	0.00	0.00	(41,218.00)
(1,820.00)	0.00	0.00	(1,820.00)
0.00	0.00	0.00	0.00
(1,200.00)	0.00	0.00	(1,200.00)
(80.55)	0.00	0.00	(80.55)
(22,555.56)	0.00	0.00	(22,555.56)
(17.84)	0.00	0.00	(17.84)
(17.84)	0.00	0.00	(17.84)
(3,670.16)	0.00	0.00	(3,670.16)
(20.77)	0.00	0.00	(20.77)
(8.07)	0.00	0.00	(8.07)
(21.52)	0.00	0.00	(21.52)
(714.34)	0.00	0.00	(714.34)
(487.56)	0.00	0.00	(487.56)
(96,738.60)	0.00	0.00	(96,738.60)
(41,459.40)	0.00	0.00	(41,459.40)
(0.06)	0.00	0.00	(0.06)
(1.54)	0.00	0.00	(1.54)
(27,819.35)	0.00	0.00	(27,819.35)
(3,067.38)	0.00	0.00	(3,067.38)

County of San Bernardino
CENTRAL COLLECTIONS
Fine Distribution - CONNECTION
APRIL - OCTOBER 1997

CONTRACTOR		FACILITY	
Total	Total	CODE	CODE
Debit	Credit		
0.00	4,634.82		
0.00	0.00		
0.00	2,190.30		
0.00	12,962.57		
0.00	4,892.51		
0.00	(12,799) 2889		
0.00	0.00		
0.00	5,016.00 ALEP		
0.00	85.24 AWP		
0.00	(14,437.40) ADMN/INMT		
0.00	0.00 AOS		
0.00	2,082.26 AIF		
0.00	2,423.46 ALEP		
0.00	5,431.27 ALEP		
0.00	10,467.79 CLEP		
0.00	489.76 CLEP		
0.00	133.92 CLEP		
0.00	(126.48) DOB/CD		
0.00	(139.35) DOB/STCA		
0.00	8,205.53 DIF		
0.00	(120.00) DIF93		
0.00	(6,115.00) DIF92		
0.00	(1280.00) DCHCI		
0.00	0.00 DCHCI		
0.00	(1200.00) DCHX		
0.00	0.00 FTS		
0.00	(7,462.78) FTE		
0.00	(44.29) FTE		
0.00	(41.29) FTE		
0.00	(256.82) H5ST		
0.00	(8.05) IY3		
0.00	(1.17) IYV		
0.00	(7.07) JIC		
0.00	(347.29) MA		
0.00	205.27 MC		
0.00	23,855.22 SFA		
0.00	0.00		
0.00	0.00 SFP		
0.00	0.41 TEF		
0.00	(1,705.53) TCCF		
0.00	(822.42) VIF		

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County of San Bernardino
CENTRAL COLLECTIONS
Fine Distribution
July 1998

FACILITY CODE	FUND	DEPT	ADM	COLLECT	GNC/NOI	DESCRIPTION	TOTAL TO	
							BE TRANSFERRED DEBIT	BE TRANSFERRED CREDIT
AAA	TCC	PAC	8400			Central Collections-Distributed 251	0.00	(9,132.61)
AAA	TCC	PAC	8435			State Trial Court Imp. Fund-Auto. Systems 21 grand total	0.00	0.00
XCH	ACT	ACT	9990			Penalty Ass.-County 734 Bondst. (PC 1463.001)	0.00	(7,761.67)
AAA	TCC	P155	8435			Penalty Ass.-County 734 Bondst. (PC 1463.001)	0.00	(30,665.53)
AAA	TCC	P155	8435			Central Collections	0.00	4,882.51
2989	XRE	ACT	9990			Jurat. 4 Muni Court-329299 Failure to Appear JA 2389	0.00	(324.09)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-329299 Failure to Appear JA 2389	0.00	(7,068.61)
AAEP	XRE	ACT	9990			Administrative Assessment for Prior Violation-ADP	0.00	(778.34)
AAEP	XRE	ACT	9990			Central Collections-Admin/Inst	0.00	(43,200.60)
AAEP	XRE	ACT	9990			Aids Education Program - ADS Public Health	0.00	(123.56)
AAEP	XRE	ACT	9990			Auto. Fingerprint ID System-Local-AEP	0.00	(4,665.06)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-Blood Alcohol Test Fund BALT	0.00	(7,555.74)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-County Alcohol Fund CLCP	0.00	(7,555.74)
AAEP	XRE	ACT	9990			Criminal Justice Temp. Cont. Production CUCF	0.00	(24,115.84)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-Criminalistics Lab. Fund CLCP	0.00	(3,799.88)
AAEP	XRE	ACT	9990			School Comm. Primary Prevention Prog. Fund DLEP	0.00	(66.47)
AAEP	XRE	ACT	9990			Trial Courts DOM/CO	0.00	(1,449.11)
AAEP	XRE	ACT	9990			17 DOM/STCA	0.00	(2,355.04)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-Emer. Medical Svc. DMF	0.00	(19,465.40)
AAEP	XRE	ACT	9990			Electronic Monitoring Production Application Fee	0.00	(360.00)
AAEP	XRE	ACT	9990			Electronic Monitoring Production Daily Fee	0.00	(47,431.00)
AAEP	XRE	ACT	9990			Electronic Monitoring Central Collections Application Fee	0.00	(2,100.00)
AAEP	XRE	ACT	9990			Electronic Monitoring Sheriff Application Fee	0.00	0.00
AAEP	XRE	ACT	9990			Central Collections Fee for Aids Education Program - FOS	0.00	(1,503.05)
AAEP	XRE	ACT	9990			Central Collections Fee / FTV	0.00	(80.95)
AAEP	XRE	ACT	9990			F & G -State	0.00	(59.11)
AAEP	XRE	ACT	9990			Fish and Game Propagation-- F & G County	0.00	(59.11)
AAEP	XRE	ACT	9990			Sheriff-Marcotte-MST / MIF	0.00	(59.11)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-Tin. Region County 203	0.00	(1,752.52)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-Financial Reason. DMV DMV	0.00	(1,752.52)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-Tin. Reason. State General ISC	0.00	(9.24)
AAEP	XRE	ACT	9990			Marshall 251 Underline RA Funds	0.00	(28.61)
AAEP	XRE	ACT	9990			Trial Court Fund-Financial Admin.-MC	0.00	(1,089.23)
AAEP	XRE	ACT	9990			State Penalty Ass.-General 57A / PAC (PC 1464) County's	0.00	(322.08)
AAEP	XRE	ACT	9990			State Penalty Ass.-General 57A / PAC (PC 1464) County's	0.00	(52,843.28)
AAEP	XRE	ACT	9990			Secret Witness Program - SWP	0.00	(61,459.40)
AAEP	XRE	ACT	9990			State Pen. Ass.-Traffic Bldg. Injury TIF	0.00	(6.06)
AAEP	XRE	ACT	9990			Courthouse Temp. Const.-General TCCF	0.00	(1,752.52)
AAEP	XRE	ACT	9990			Jurat. 4 Muni Court-Victim Indemnity VIF	0.00	(29,523.54)
AAEP	XRE	ACT	9990			Victim Indemnity-Restitution VRF & VRF (41)	0.00	(5,189.80)
AAEP	XRE	ACT	9990			Victim Indemnity-Restitution VRF & VRF (42)	0.00	(3,773.80)
AAEP	XRE	ACT	9990			Section Habitual Offender Program XMO	0.00	(64,168.69)
AAEP	XRE	ACT	9990			Judgment Increase	0.00	(104.85)
AAEP	XRE	ACT	9990			Legal Services Fee	0.00	0.00
AAEP	XRE	ACT	9990				0.00	(12,749.80)
AAEP	XRE	ACT	9990				0.00	(1,204.06)



County Of San Bernardino
FAS
REQUEST FOR TRANSFER

RT	DOCUMENT ID:	02333
JV	TCC	
TRANS	DEPT.	
RT/JV NUMBER		

Page 1 OF 3

REASON: FINE ASSESSMENTS - July 1998 Includes Corrections from April 97 - October 97

D: BIT DOCUMENT TOTAL	CREDIT DOCUMENT TOTAL
\$440,917.30	\$440,917.30

UND	DEPT	ORGANIZATION	APPR	OBJ/REV	ACTIVITY	GRC/PROJ/JOB	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
MA	TCC	PAC		8400			07-98 25% UNDISTRIBUTED		\$9,132.61
MA	TCC	PAC		8435			07-98 25% UNDISTRIBUTED		
MA	ACT	ACT		9990			07-98 2% GRAND TOTAL		\$7,761.67
MA	TRC	P105		8435		CENTCOLL	07-98 75% UNDIST		\$25,833.02
MA	TRC	P135		8435		CENTCOLL	07-98 CITY 50%		
MA	ACT	ACT		9990			07-98 AB 2989		\$234.09
MA	ACT	ACT		9990		PRB09990	07-98 AAEP-JUST & MUNI CRT		\$7,048.61
MA	ACT	ACT		9990			07-98 AAP		\$778.34
MA	TRC	TRC		8438			07-98 ADMIN / INST		\$43,198.88
MA	TCC	PAC		9380			07-98 AIDS Educ - ADS		\$145.56
MA	PHL	1500		9415			07-98 AFF		\$4,865.06
NO	SHR	SHR		9990		PRB00000	07-98 BALT		\$7,525.74
RI	ACT	ACT		9990		PRB09990	07-98 CALP		\$7,527.94
RJ	ACT	ACT		9990		PRB09990	07-98 CJCF		\$24,115.84
YK	ACR	ACR		8435			07-98 CLFA		\$3,790.88
RK	ACT	ACT		9990		PRB09990	07-98 AAEP-DAEP		\$68.47
RM	ACT	ACT		9990		PRB09990			

DEPARTMENT: CENTRAL COLLECTIONS

AUDITOR/CONTROLLER-RECORDER:

Prepared By GINA BAILLARGEON
Approved By Patricia Cole, Accounting Manager

Phone No. 387-5884

Reviewed By _____ Date _____

Date 9/11/98

Date Entered 1/1/



County Of San Bernardino
FAS
REQUEST FOR TRANSFER

RT	DOCUMENT ID:
JV	TCC
TRANS	DEPT.
RT/JV NUMBER	

REASON: FINE ASSESSMENTS

DEBIT DOCUMENT TOTAL	CREDIT DOCUMENT TOTAL

FUND	DEPT	ORGANIZATION	APPR	OBJ/REV	ACTIVITY	GRG/PROJ/CB	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
VAE	SCC	SCC		9990			07-98 DOM / CO		\$1,449.13
SH	ACT	ACT		9990			07-98 DOM / STCA		\$2,955.06
RN	ACT	ACT		9990			07-98 EMF		\$19,445.40
AA	TCC	PAC		9610			07-98 FDS		\$80.95
AA	TCC	PAC		9610			07-98 FFV / FEE		\$30,018.35
KG	ACR	ACR		9990			07-98 F&G - STATE %		\$59.13
SBV	CAO	CAO		8435			07-98 F&G - COUNTY %		\$59.13
KS	ACR	ACR		9990		PRO00003	07-98 HSF / HSST		\$1,728.98
KRX	ACT	ACT		9990			07-98 IMS		\$28.81
KRV	ACT	ACT		9990			07-98 IMV		\$9.24
KRW	ACT	ACT		9990			07-98 ISC		\$28.61
AAA	MAR	MAR		8440			07-98 MARSHAL 25% UNDIS MA		\$1,089.23
AAA	TRC	TRC		8480			07-98 NC		\$222.08
XLA	ACT	ACT		9990		PRB09990	07-98 SPA-State		\$62,843.38
AAA	TRC	P205		8435		cent/coll	07-98 PAF / SPA-County		\$41,459.40
XLD	ACT	ACT		9990			07-98 SWP		\$0.06
XLC	ACT	ACT		9990		PRB09990	07-98 TBF		\$1.13

AUDITOR/CONTROLLER-RECORDER:

Phone No. 387-5884

Reviewed By _____ Date ____/____/____

GINA BAILLARGEON

Date 9/11/98

Date Entered ____/____/____

Patricia Cole, Accounting Manager

DEPARTMENT: CENTRAL COLLECTIONS

Prepared By

Approved

Attachment B— Court's Response to Draft Audit Report



County Of San Bernardino
FAS
REQUEST FOR TRANSFER

RT	DOCUMENT ID:	
JV	TCC	
TRANS	DEPT.	RT/JV NUMBER

Page 3 OF 3

FINE ASSESSMENTS

DEBIT DOCUMENT TOTAL	CREDIT DOCUMENT TOTAL
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UND	DEPT	ORGANIZATION	APPR	OBJREV	ACTIVITY	GRC/PROJ/JOB	DESCRIPTION	DEBIT AMOUNT	CREDIT AMOUNT
J	ACR	ACR		8435			07-98 TCCF		\$29,523.54
Y	ACT	ACT		9990		P/RB00002	07-98 VIF		\$5,889.80
Z	ACT	ACT		9990			07-98 VRF & VRF(ST) VRV		\$87,936.49
O	ACT	ACT		9990			07-98 SERIOUS HAB OFFENDER		\$104.85
A	TCC	PAC		8500			07-98 JMT/INT		\$12,749.80
A	TCC	530		2445			07-98 TCC/LG		\$1,208.04
SL	TCC	PAC		8400			07-98	\$94,787.89	
SL	TCC	PAC		8405			07-98	\$169.00	
SL	TCC	PAC		8410			07-98	\$272.50	
SL	TCC	PAC		8435			07-98	\$201,491.05	
SL	TCC	PAC		8440			07-98	\$29,676.20	
SL	TCC	PAC		8480			07-98	\$6,296.78	
SL	TCC	PAC		9300			07-98	\$5,493.54	
SL	TCC	PAC		9330			07-98	\$4,973.04	
SL	TCC	PAC		9990			07-98 REST TO VICTIM FEE	\$12,907.74	
SL	TCC	PAC		9990			07-98	\$84,774.56	
SL	TCC	PAC		9290			07-98	\$75.00	

DEPARTMENT: CENTRAL COLLECTIONS

AUDITOR/CONTROLLER-RECORDER:

Prepared By GINA BAILLARGEON
Approved By Patricia Cole, Accounting Manager

Phone No. 387-5884
Date 9/1/98

Reviewed By _____ Date 1/1/
Date Entered 1/1/



Superior Court of California County of San Bernardino



EXECUTIVE OFFICE
172 West Third Street – 2nd Floor
San Bernardino, CA 92415-0302

TRESSA S. KENTNER
COURT EXECUTIVE OFFICER

PHONE (909) 387-6500
FAX (909) 387-6650

April 7, 2003

Mr. Jerry McClain
Chief, Special Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

Dear Mr. McClain:

Re: State Controller's Office audit of court revenues remitted to the State of California by San Bernardino County.

The Superior Court, San Bernardino County, has reviewed the State Controller's Office draft report covering revenues for the period of July 1, 1996 through June 30, 2001. With respect to those audit findings, we offer the following commentary:

Finding 1 – The Superior Court of California and the County of San Bernardino are separate entities. Since the County prepares the remittances to the State, they will respond to this finding.

Finding 2 - The Superior Court of California and the County of San Bernardino are separate entities. Since the County calculates and prepares the remittances to the State, they will respond to this finding.

Finding 3 – The Superior Court of California and the County of San Bernardino are separate entities. Since the Central Collections Department is part of the County, the County will respond to this finding.

Finding 4 - The Superior Court of California and the County of San Bernardino are separate entities. Since the Central Collections Department is part of the County, the County will respond to this finding.

Finding 5 - The Superior Court of California and the County of San Bernardino are separate entities. Since the Central Collections Department is part of the County, the County will respond to this finding.

Finding 6 – The Court concurs with the auditor's calculations; and procedures have been implemented to correct any distribution errors on a monthly basis, effective January 2000.

Finding 7 – The Court is currently working through its software subcontractor to ensure the \$2 is correctly distributed to the EMS account when payments are received for all traffic school violations. In the interim, we will manually adjust the distribution using the formula developed by the State auditor.

Finding 8 – This finding was corrected on May 8, 2002, during the performance of the State audit. The amount of \$109,339 was therefore included with the fiscal year 2001-02 remittances to the State.

Finding 9 – The reporting problem was corrected on May 1, 2002 so that all future reports will reflect the amounts collected for small claims filing fees in the State's small claims filing fee account.

Should you desire any additional information, please do not hesitate contacting me.

Yours truly,

Thomas C. Mohan, CPA
Accounting Manager
Superior Court of California
County of San Bernardino

Cc: Tressa S. Kentner, Court Executive Officer
Yvonne T. Pritchard, Deputy Court Executive Officer

State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, California 94250-5874

<http://www.sco.ca.gov>

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